

# 2011-2012 BUDGET REPORT



Bellingham  
Public Schools

...where *every* student learns

Bellingham School District 501  
1306 Dupont Street  
Bellingham WA 98225-3198  
360-676-6400

[www.bellinghamschools.org](http://www.bellinghamschools.org)

**Bellingham School District No. 501  
Whatcom County  
Bellingham, Washington**

**MISSION**

*The mission of the Bellingham School District, in partnership with the community, is to provide students with the knowledge, skills, and qualities required to be successful in a changing, diverse world.*

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## **Section I:**

# **Executive Summary**

# Executive Summary

## Introduction

The information in this document is a summary of the Bellingham School District's budget document for the fiscal year September 1, 2011 through August 31, 2012. Similar information, in a different format, is available in the district's official budget document required by the state, Form F-195, which may be obtained upon request.

The Bellingham School District is the largest of seven public school districts in Whatcom County. Approximately 10,400 individual students attend the district's fourteen elementary schools, four middle schools and three high schools. In addition, the district operates a small alternative high school, as well as preschool and post-high school programs for students with disabilities. Staffing consists of approximately 680 FTE (full-time equivalent) certificated staff and 360 FTE classified staff.

The budget of the Bellingham School District is comprised of five funds: The General Fund, Capital Projects Fund, Debt Service Fund, Associated Student Body Fund and Transportation Vehicle Fund. Each of these funds consists of a self-balancing set of accounts, recording cash and other financial resources, together with all related expenditures, liabilities and fund balances. The funds may only be used for the purpose of carrying on specific activities associated with each fund, as prescribed by state law.

## Budget Summary

	General Fund	Capital Projects Fund	Debt Service Fund	Associated Student Body Fund	Transportation Vehicle Fund
Beginning Fund Balance	\$ 7,798,587	\$ 17,638,160	\$ 6,322,504	\$ 495,107	\$ 33,000
Revenues & Other Financing Sources	103,288,311	6,165,965	10,905,053	1,745,052	367,500
Expenditures & Other Financing Uses	(105,918,804)	(22,324,125)	(11,354,613)	(1,769,483)	(400,000)
Ending Fund Balance	\$ 5,168,094	\$ 1,480,000	\$ 5,872,944	\$ 470,676	\$ 500

## Overview

The General Fund is the largest and most important of the five funds, as the appropriation of \$105,918,804 provides for the school district's day-to-day operations. In keeping with our primary mission, the vast majority (71.79%) of General Fund expenditures are utilized to provide for teaching and teaching support activities, including basic education, special education, vocational education, English language learner education, remedial education, highly capable education, library, counseling, and health-related services.

15.87% of the General Fund expenditures are used to finance numerous support services, including pupil transportation, food services, custodial services, building maintenance, utilities, insurance, printing, information systems and warehousing distribution. The remaining 12.34% of the General Fund expenditures provide administrative service support to our instructional and operational programs. These support services include school principals, instructional and operational (Maintenance, Transportation and Food Service) supervision, human resources, accounting, payroll, auditing, legal, communications, and superintendent office support.

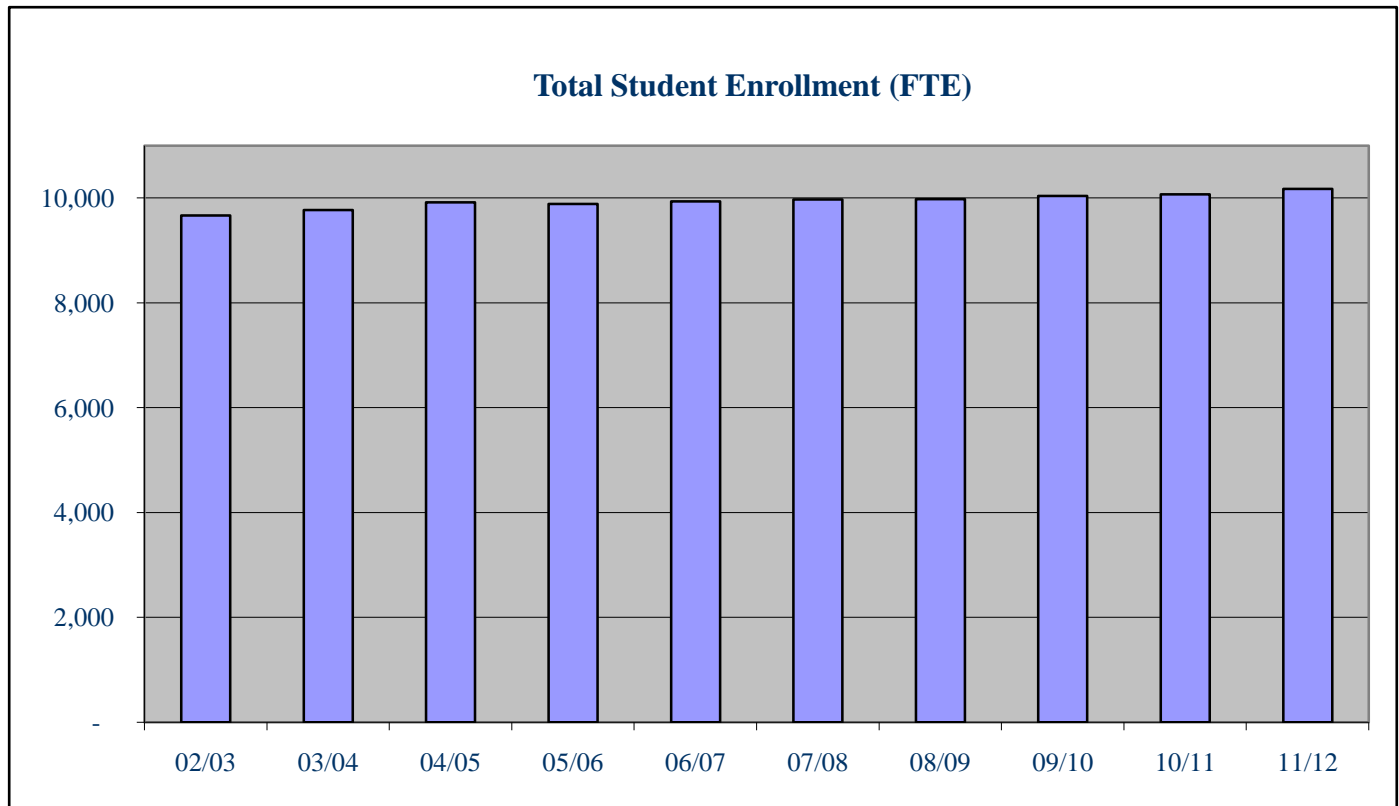
It is important to note that this budget clearly demonstrates our continued commitment to the classroom by devoting close to 72% of total expenditures to teaching and teaching support activities. (The statewide average is 69.9%).

## Enrollment

The primary factor in generating General Fund revenue is student enrollment. For the 2011-12 budget, enrollment is projected at 10,175 FTE (full-time equivalent) students. The table and chart below show the district's actual FTE enrollment over the last 9 years and our projected FTE enrollment for 2011-12.

	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	Budget 11/12
Elementary	4,072	4,065	4,140	4,212	4,274	4,287	4,337	4,349	4,352	<b>4,374</b>
Middle	2,387	2,440	2,442	2,327	2,257	2,292	2,332	2,391	2,396	<b>2,474</b>
High	3,210	3,264	3,337	3,348	3,401	3,392	3,308	3,301	3,320	<b>3,327</b>
Total	9,669	9,769	9,919	9,887	9,932	9,971	9,977	10,041	10,068	<b>10,175</b>

## Enrollment (Cont'd)



## Revenues

Total General Fund revenues for 2011-12 are budgeted at \$103,288,311, an increase of \$1,425,632 compared to 2010-11 budgeted revenues. This slight increase of 1.4% is primarily the net result of increased local levy revenue associated with our regular and supplemental levies and the total elimination of Federal Stimulus funds. For the second year in a row our single largest revenue source, State General Purpose Funding, is projected to decrease; an indication of the continuing sluggish economy.

Specifically, the state revenue allocation for 2011-12 reflects total elimination of funding to keep class size smaller at grades K-4; total elimination of Initiative 728 funding (class size, professional development, extended day); a reduction in funding for salaries for teachers, classified staff and administrators; a decrease in funding for alternative learning (online learning), Running Start, and food service; and freezing the health benefit allocation for all employees.

The single largest portion of the Bellingham School District's General Fund revenue (50.7%) comes from the state in the form of general purpose funding, or "apportionment". These revenues are determined by student enrollment and a series of formula factors, including legislatively set base salaries, employee benefits, allocations for materials, supplies and other costs (MSOCs) previously referred to as non-employee related costs (NERCs), as well as the collective education and experience of the district's certificated instructional staff.

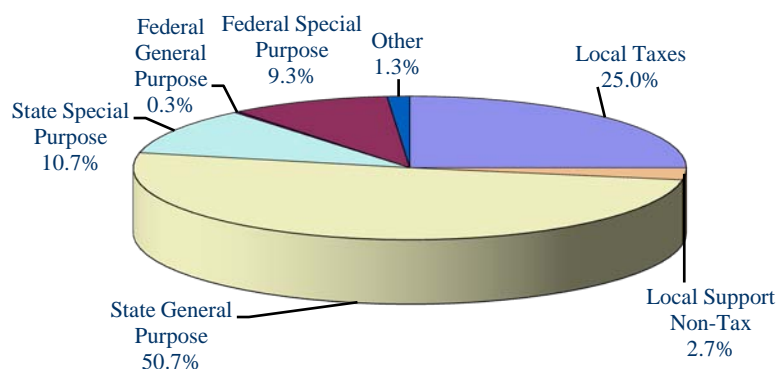
## Revenues (Cont'd)

Revenues from our local maintenance and operations levy comprise 25.0% of budgeted revenues. Levy amounts are capped by the legislature (levy lid) and in 2012 our combined levy amounts totaling \$26.7M will be very close to, and possibly slightly above, the levy lid. Final levy lid calculations will be performed at the end of the fiscal year. If our levy exceeds the lid we will need to reduce it (rollback) by the excess amount. My current estimate is that we could exceed the lid by about \$100,000. That translates into a decrease in revenue of about \$60,000 for 2011-12. We are extremely grateful for the long-standing and strong community financial support of our mission, and we would be unable to provide our effective instructional programs without this critical revenue source.

State special purpose funds make up (10.7%) of our revenue and help pay for programs such as special education, pupil transportation, transitional bilingual education, learning assistance and our food service program. Unlike apportionment and levy funds, these categorical funds may only be used for specific activities in accordance with state regulations.

The remainder of our General Fund revenue (13.6%) is derived from a variety of sources, including federal categorical funding which assists in funding special education, Title I, food services and other programs; local non-tax revenues which are generated by food service sales, fees, investment income, donations, etc.; and revenues from other districts and entities.

### 2011-12 Budgeted Revenues



Local Taxes	\$ 25,824,829
Local Support Non-Tax	2,794,165
State General Purpose	52,329,931
State Special Purpose	11,048,078
Federal General Purpose	300,000
Federal Special Purpose	9,628,808
Other	1,362,500
<b>Total Revenues</b>	<b>\$103,288,311</b>

## Expenditures

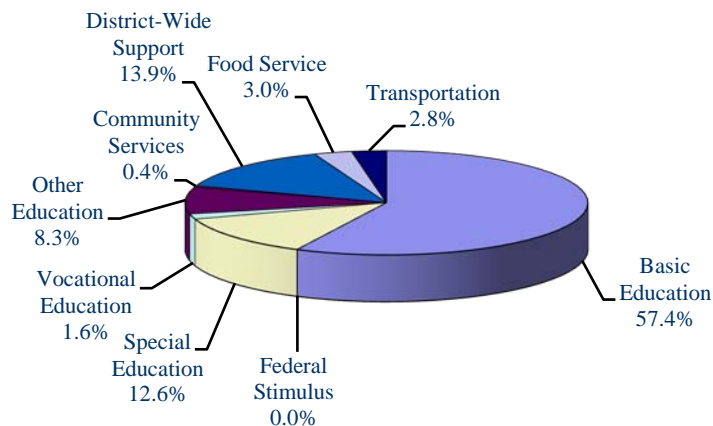
General Fund expenditures for 2011-12 are projected at \$105,918,804, an increase of \$2,478,989 (2.4%) compared to 2010-11 budgeted expenditures. This increase is the result of a combination of factors including the elimination of Federal Stimulus Fund expenditures as well as increased expenditures in Basic Education, Special Education, English Language Learners (ELL), Federal Title I Remediation, and Districtwide Support. The increases in instructional programs are primarily the result of program enhancements (Full Day Kindergarten, K-5 literacy adoption, ELL, Online Learning, Highly Capable), anticipated education and experience increments for certificated staff, level and vacation increments for classified staff, increased retirement rates (30% for certificated staff and 35% for classified staff) and the reopening of Whatcom Middle School. The increases in Districtwide Support are the result of transferring expenditures for our Computer Services Technicians from Basic Education into Districtwide Support as well as additional custodial staff associated with the reopening of Whatcom Middle School.



## Expenditures (Cont'd)

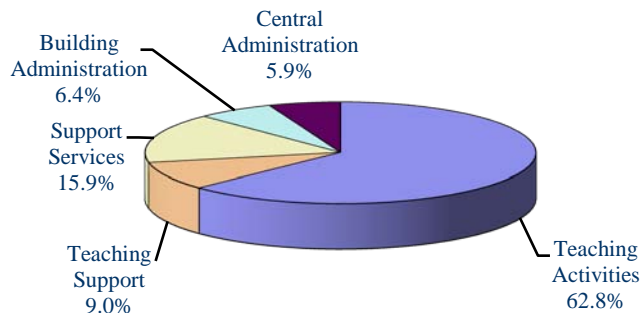
General Fund expenditures are categorized several ways in the budget. Based on the state's accounting system for school districts, the most informative categories are program, activity and object, as summarized below.

### Expenditures by Program



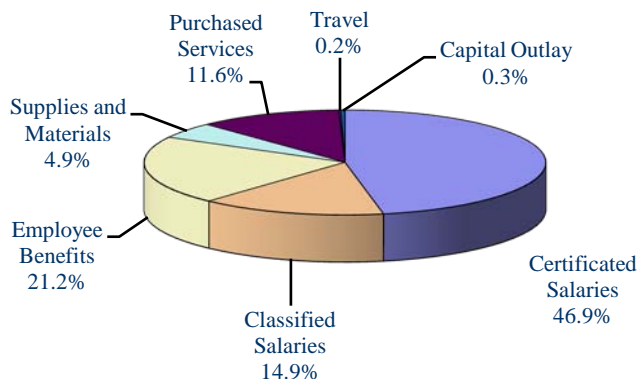
Basic Education	\$ 60,685,833
Federal Stimulus	-
Special Education	13,313,968
Vocational Education	1,737,791
Other Education	8,844,320
Community Services	433,501
District-Wide Support	14,741,160
Food Service	3,220,924
Transportation	2,941,307
<b>Total Expenditures</b>	<b>\$105,918,804</b>

### Expenditures by Activity



Teaching Activities	\$ 66,542,699
Teaching Support	9,497,796
Support Services	16,810,289
Building Administration	6,781,184
Central Administration	6,286,836
<b>Total Expenditures</b>	<b>\$105,918,804</b>

### Expenditures by Object



Certificated Salaries	\$ 49,712,355
Classified Salaries	15,748,861
Employee Benefits	22,388,505
Supplies and Materials	5,236,621
Purchased Services	12,307,432
Travel	163,679
Capital Outlay	361,351
<b>Total Expenditures</b>	<b>\$105,918,804</b>

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## Ending Fund Balance

The total budgeted General Fund ending fund balance of \$5,168,094 represents 4.9% of expenditures and is comprised of *non-spendable, assigned, and committed funds* of \$3,926,404 and *unassigned funds* of \$1,241,690. The \$3,926,404 non-spendable, assigned, and committed funds includes funds required to cover future anticipated state retirement cost increases (\$646,295), the amount we are required to budget for inventory replacement of food service and oil supplies (\$102,545), and the minimum amount required to comply with our Fund Balance Policy 7130 (\$3,177,564). These three types of reserves may only be used for those specific purposes unless the Board takes action to remove the designations or the designated obligation has been satisfied.

The new *assigned* and *committed* fund balance designations are required by new Governmental Accounting Standards Board (GASB) 54 regulations. The new regulations make it more difficult to determine what the district's savings account really is. Prior to GASB 54 our savings account was listed on one line, Unassigned Fund Balance. Under the new regulations we need to total the committed and unassigned figures to make that determination. For 2011-12 our savings account is \$4,419,254 (\$3,177,564 + \$1,241,690) which represents 4.17% of expenditures. (Last year that amount was approximately 4.9%) During these uncertain economic times it is prudent to maintain sufficient reserves which can be used to mitigate economic uncertainties and provide the resources needed to meet the district's operational and instructional responsibilities. This past year we experienced mid-year state revenue reductions and in light of the most recent state economic forecast we could face a similar experience in 2011-12.

## Capital Projects Fund

The Capital Projects Fund is used to finance and pay for capital improvements. These include the acquisition of land or existing facilities, construction of buildings, purchase of equipment, conducting energy audits and the costs associated with implementing technology systems, facilities and projects. In addition, certain improvements to buildings and/or grounds, remodeling of buildings and the replacement of roofs, carpets and service systems are included in the Capital Projects Fund.

The Capital Projects Fund is generally financed by the proceeds from the sale of bonds, state matching revenues, interest earnings impact fees, and special levies. We will realize some revenue associated with the Whatcom Middle School fire from our insurance company in 2011-12 although it will be substantially less than we received in 2010-11.

In February 2008 voters approved a 4-year, \$8 million technology levy, which is projected to generate nearly \$2.0 million in revenue during 2011-12 to be used to pay the salary and benefits of our Director of Educational Technology, technology replacement and enhancement within the district as well as professional development activities for staff to learn how to effectively use technology components to increase student learning.

During 2011-12 the major activities associated with the Capital Projects funds will be to make final payments on the Cordata and Whatcom projects, the planning associated with the remodel of Birchwood Elementary School, and property acquisition in the north end and Sudden Valley. As we've discussed, the environmental regulations associated with building in the Lake Whatcom watershed continue to be unresolved and until they are, it would not be prudent to purchase any property in Sudden Valley.

## Other Funds

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### Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for the payment of the principal and interest on bonds sold to fund capital improvements in the Capital Projects Fund. The revenues in this fund are derived from local tax levies, which are authorized by voters.

During 2011-12 we will retire \$6,315,000 of principal debt while paying an additional \$4,289,613 in interest, contingent on issuing refunding bonds during 2011-12 if market conditions dictate.

### Associated Student Body (ASB) Fund

Bellingham School District students have organized associated student bodies at our four middle schools and three high schools. The financial activities of these organizations are accounted for within the district's ASB Fund. Student involvement in decision-making processes and budget development is an important part of associated student body government yet the school district legally owns the resources accounted for in the fund.

The financial resources of the ASB Fund are for optional noncredit extracurricular events that are of a cultural, social, recreational or athletic nature. The primary sources of revenue include fundraising activities, ASB card sales, athletic fees, vending machines and gate receipts from athletic events. These funds support general student body, club, class and team activities such as awards, assemblies, recreational activities, travel, athletic uniforms, equipment and officials' fees.

2011-12 ASB revenues are budgeted at a 2.4% decrease and expenditures are budgeted at a 3.7% decrease over the 2010-11 budget, with the majority of the decreases in general student body activities.

### Transportation Vehicle Fund

The Transportation Vehicle Fund accounts for the purchase, major repair, rebuilding and related debt service incurred for school buses. The primary revenue source is the state reimbursement for depreciation of approved pupil transportation equipment.

The district's Transportation Vehicle Fund budget includes capacity to purchase two buses in 2011-12. We will decide on whether to purchase the buses once final state depreciation amounts are known in the fall.

### Financial Information

The following pages contain more detailed analytical financial data associated with each of the district's five budgeted funds, comparing 2009-10 actual data to 2010-11 and 2011-12 budgeted data.

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## Conclusion

On behalf of the Business and Finance team we hope that this document will enable you to understand where the money comes from and how the money is being spent to provide powerful teaching and learning opportunities as well as other important support activities for the students of the Bellingham School District. If we can be of any further service in providing additional information, answering questions or clarifying any of the enclosed material, please call Ron Cowan, Assistant Superintendent for Business and Operation, Brett Greenwood, Business and Finance Manager, or Kathryn Weilage, Accounting Supervisor, at 676-6500.

## **Section II:**

# **General Fund Analytical Information**

# General Fund

## Summary of General Fund Budget

Description	2009-10	2010-11	2011-12	2010-11 To	
	Actual	Budget	Budget	2011-12 Change Amount	%
REVENUES					
1000 Local Taxes	\$ 21,014,582	\$ 22,177,681	\$ 25,824,829	\$ 3,647,148	16.4%
2000 Local Support Nontax	3,501,699	3,158,767	2,794,165	(364,602)	-11.5%
3000 State, General Purpose	52,987,665	52,954,023	52,329,931	(624,092)	-1.2%
4000 State, Special Purpose	11,301,755	10,722,572	11,048,078	325,506	3.0%
5000 Federal, General Purpose	284,100	300,000	300,000	-	-
6000 Federal, Special Purpose	10,150,135	11,591,136	9,628,808	(1,962,328)	-16.9%
7000 Revenues from Other School Distrs	33,499	-	-	-	-
8000 Revenues from Other Entities	129,002	97,500	157,500	60,000	61.5%
9000 Other Financing Sources	656,962	861,000	1,205,000	344,000	40.0%
TOTAL REVENUES	\$ 100,059,399	\$ 101,862,679	\$ 103,288,311	\$ 1,425,632	1.4%
EXPENDITURES					
00 Regular Instruction	\$ 55,462,878	\$ 57,759,484	\$ 60,810,833	\$ 3,051,349	5.3%
10 Federal Stimulus	2,873,893	2,170,922	-	(2,170,922)	-100.0%
20 Special Education Instruction	12,022,287	12,980,357	13,313,968	333,611	2.6%
30 Vocational Education Instruction	1,843,117	1,958,704	1,737,791	(220,913)	-11.3%
50&60 Compensatory Education Instr	4,535,695	6,722,472	6,334,946	(387,526)	-5.8%
70 Other Instructional Programs	622,437	2,008,072	2,384,374	376,302	18.7%
80 Community Services	410,558	288,500	433,501	145,001	50.3%
90 Support Services	19,387,016	19,551,304	20,903,391	1,352,087	6.9%
TOTAL EXPENDITURES	\$ 97,157,881	\$ 103,439,815	\$ 105,918,804	\$ 2,478,989	2.4%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 2,901,518	\$ (1,577,136)	\$ (2,630,493)	\$ (1,053,357)	66.8%
BEGINNING FUND BALANCE					
821 Restricted for Carryover	\$ 1,757,578	\$ 1,888,522	\$ 433,203	\$ (1,455,319)	-77.1%
840 Non-Spendable - Inventory	121,262	121,262	102,545	(18,717)	-15.4%
875 Assigned to Contingencies	-	-	646,295	646,295	100.0%
890 Unassigned Fund Balance	4,470,455	5,142,066	6,616,544	1,474,478	28.7%
TOTAL BEGINNING FUND BALANCE	\$ 6,349,295	\$ 7,151,850	\$ 7,798,587	\$ 646,737	9.0%
ENDING FUND BALANCE					
821 Restricted for Carryover	\$ 1,906,632	\$ 369,284	\$ -	\$ (369,284)	-100.0%
840 Non-Spendable - Inventory	102,545	121,262	102,545	(18,717)	-15.4%
888 Assigned to Other Purposes	508,384	-	-	-	N/A
875 Assigned to Contingencies	1,968,720	-	646,295	646,295	100.0%
872 Committed to Minimum Fund Bal.	-	-	3,177,564	3,177,564	100.0%
890 Unassigned Fund Balance	4,764,532	5,084,168	1,241,690	(3,842,478)	-75.6%
TOTAL ENDING FUND BALANCE	\$ 9,250,813	\$ 5,574,714	\$ 5,168,094	\$ (406,620)	-7.3%

# General Fund

## Revenues

Description	2009-10 Actual	2010-11 Budget	2011-12 Budget	2010-11 To 2011-12 Change	
				Amount	%
<b>1000 LOCAL TAXES</b>					
1100 Local Property Tax	\$ 21,009,306	\$ 22,173,352	\$ 25,818,689	\$ 3,645,337	16.4%
1300 Sale of Tax Title Property	199	-	-	-	-
1500 Timber Excise Tax	5,077	4,329	6,140	1,811	41.8%
<b>TOTAL LOCAL TAXES</b>	<b>\$ 21,014,582</b>	<b>\$ 22,177,681</b>	<b>\$ 25,824,829</b>	<b>\$ 3,647,148</b>	<b>16.4%</b>
<b>2000 LOCAL SUPPORT NONTAX</b>					
2100 Tuitions and Fees, Unassigned	\$ 725,466	\$ 809,922	\$ 360,150	\$ (449,772)	-55.5%
2200 Sales of Goods, Supplies & Serv	83,848	65,059	65,059	-	-
2231 Voc Ed-Sale of Goods & Supplies	3,460	5,000	5,000	-	-
2289 Other Community Services	102,424	80,000	100,000	20,000	25.0%
2298 School Food Services	1,172,151	1,152,907	1,073,735	(79,172)	-6.9%
2300 Investment Earnings	154,257	100,000	98,000	(2,000)	-2.0%
2500 Gifts, Grants and Donations	223,453	105,000	112,000	7,000	6.7%
2600 Fines and Damages	13,481	8,000	8,000	-	-
2700 Rentals and Leases	132,458	96,000	96,000	-	-
2800 Insurance Recoveries	415,708	330,000	330,000	-	-
2900 Local Nontax, Unassigned	410,902	336,879	476,221	139,342	41.4%
2910 E-Rate	64,091	70,000	70,000	-	-
<b>TOTAL LOCAL SUPPORT NONTAX</b>	<b>\$ 3,501,699</b>	<b>\$ 3,158,767</b>	<b>\$ 2,794,165</b>	<b>\$ (364,602)</b>	<b>-11.5%</b>
<b>3000 STATE, GENERAL PURPOSE</b>					
3100 Apportionment	\$ 51,486,660	\$ 51,451,664	\$ 50,841,317	\$ (610,347)	-1.2%
3121 Apportionment, Special Ed	1,461,347	1,497,359	1,483,614	(13,745)	-0.9%
3600 State Forests	39,658	5,000	5,000	-	-
<b>TOTAL STATE, GENERAL PURPOSE</b>	<b>\$ 52,987,665</b>	<b>\$ 52,954,023</b>	<b>\$ 52,329,931</b>	<b>\$ (624,092)</b>	<b>-1.2%</b>
<b>4000 STATE, SPECIAL PURPOSE</b>					
4100 Special Purpose, Unassigned	\$ 181,367	\$ -	\$ -	\$ -	-
4121 Special Education	\$ 6,776,381	\$ 6,842,356	\$ 6,952,512	\$ 110,156	1.6%
4134 MS Career & Technical	7,374	7,871	-	(7,871)	-100.0%
4155 Learning Assistance	986,812	1,056,255	1,123,947	67,692	6.4%
4158 Special and Pilot Programs	676,498	385,752	428,352	42,600	11.0%
4159 Juveniles in Adult Jails	-	50,000	50,000	-	-
4165 Transitional Bilingual	497,329	491,680	509,409	17,729	3.6%
4166 Student Achievement	267,979	-	-	-	-
4174 Highly Capable	95,222	95,506	99,355	3,849	4.0%
4198 School Food Services	79,615	82,923	56,723	(26,200)	-31.6%
4199 Transportation, Operations	1,675,422	1,690,229	1,807,780	117,551	7.0%
4300 Other State Agencies, Unassigned	57,756	20,000	20,000	-	-
<b>TOTAL STATE, SPECIAL PURPOSE</b>	<b>\$ 11,301,755</b>	<b>\$ 10,722,572</b>	<b>\$ 11,048,078</b>	<b>\$ 325,506</b>	<b>3.0%</b>



# General Fund

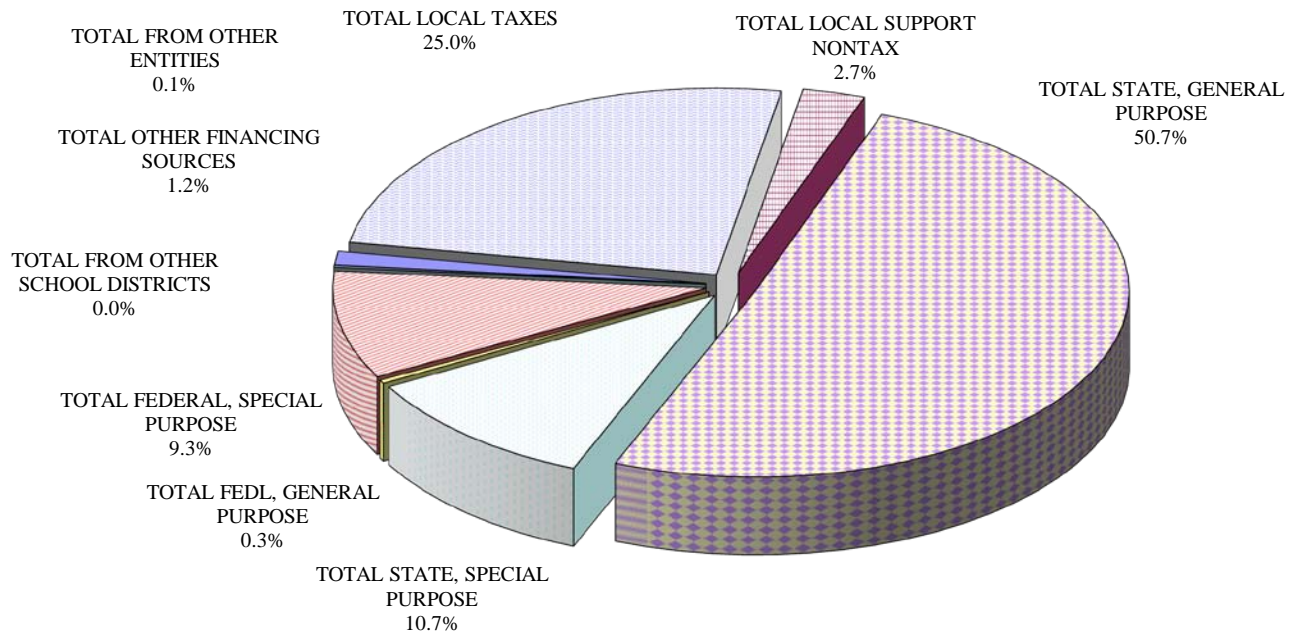
## Revenues (Cont'd)

Description	2009-10 Actual	2010-11 Budget	2011-12 Budget	2010-11 To 2011-12 Change	
				Amount	%
<b>5000 FEDERAL, GENERAL PURPOSE</b>					
5500 Federal Forests	\$ 284,100	\$ 300,000	\$ 300,000	\$ -	-
<b>TOTAL FEDL, GENERAL PURPOSE</b>	<b>\$ 284,100</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>-</b>
<b>6000 FEDERAL, SPECIAL PURPOSE</b>					
6100 Special Purpose, OSPI, Unassigned	\$ -	\$ 1,500,000	\$ 2,000,000	\$ 500,000	33.3%
6111 Federal Stimulus, Title I	331,606	1,024,057	-	(1,024,057)	-100.0%
6113 Federal, State Fiscal Stabilization	1,150,065	-	-	-	-
6114 Federal Stimulus, IDEA	1,377,921	1,170,693	-	(1,170,693)	-100.0%
6118 Federal Stimulus, Competitive	26,882	-	-	-	-
6119 Federal Stimulus, Other	102,691	50,800	-	(50,800)	-100.0%
6124 Special Education, Supplemental	2,176,238	2,183,234	2,176,529	(6,705)	-0.3%
6138 Secondary Vocational Education	93,496	85,045	71,836	(13,209)	-15.5%
6151 ESEA Disadvantaged, Federal	1,692,735	2,444,568	2,738,064	293,496	12.0%
6152 Other Title Grants Under ESEA	607,476	619,110	375,707	(243,403)	-39.3%
6153 Migrant Grants Under ESEA	-	-	62,306	62,306	100.0%
6164 Limited English Proficiency	144,836	199,444	98,900	(100,544)	-50.4%
6189 Other Community Services	10,560	10,000	10,000	-	-
6198 School Food Services	1,886,783	1,889,185	1,910,466	21,281	1.1%
6300 Federal Grants, Other Entities, Unasg	206,381	185,000	5,000	(180,000)	-97.3%
6321 Special Education, Medicaid Reimb	147,519	100,000	-	(100,000)	-100.0%
6998 USDA Commodities	194,946	130,000	180,000	50,000	38.5%
<b>TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>\$ 10,150,135</b>	<b>\$ 11,591,136</b>	<b>\$ 9,628,808</b>	<b>\$ (1,962,328)</b>	<b>-16.9%</b>
<b>7000 FROM OTHER SCHOOL DISTRICTS</b>					
7121 Special Education	\$ 33,499	\$ -	\$ -	\$ -	-
<b>TOTAL FROM OTHER SCHOOL DISTRICTS</b>	<b>\$ 33,499</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>8000 FROM OTHER ENTITIES</b>					
8100 Governmental Entities	\$ 115,835	\$ 97,500	\$ 157,500	\$ 60,000	61.5%
8500 Educational Service Districts	13,167	-	-	-	-
<b>TOTAL FROM OTHER ENTITIES</b>	<b>\$ 129,002</b>	<b>\$ 97,500</b>	<b>\$ 157,500</b>	<b>\$ 60,000</b>	<b>61.5%</b>
<b>9000 OTHER FINANCING SOURCES</b>					
9300 Sale of Equipment	\$ 6,302	\$ 5,000	\$ 5,000	\$ -	-
9900 Operating Transfers *	650,660	856,000	1,200,000	344,000	40.2%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 656,962</b>	<b>\$ 861,000</b>	<b>\$ 1,205,000</b>	<b>\$ 344,000</b>	<b>40.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 100,059,399</b>	<b>\$ 101,862,679</b>	<b>\$ 103,288,311</b>	<b>\$ 1,425,632</b>	<b>1.4%</b>

\* Legislative amendment allows transfer of funds from Capital Projects Fund to cover certain technology costs

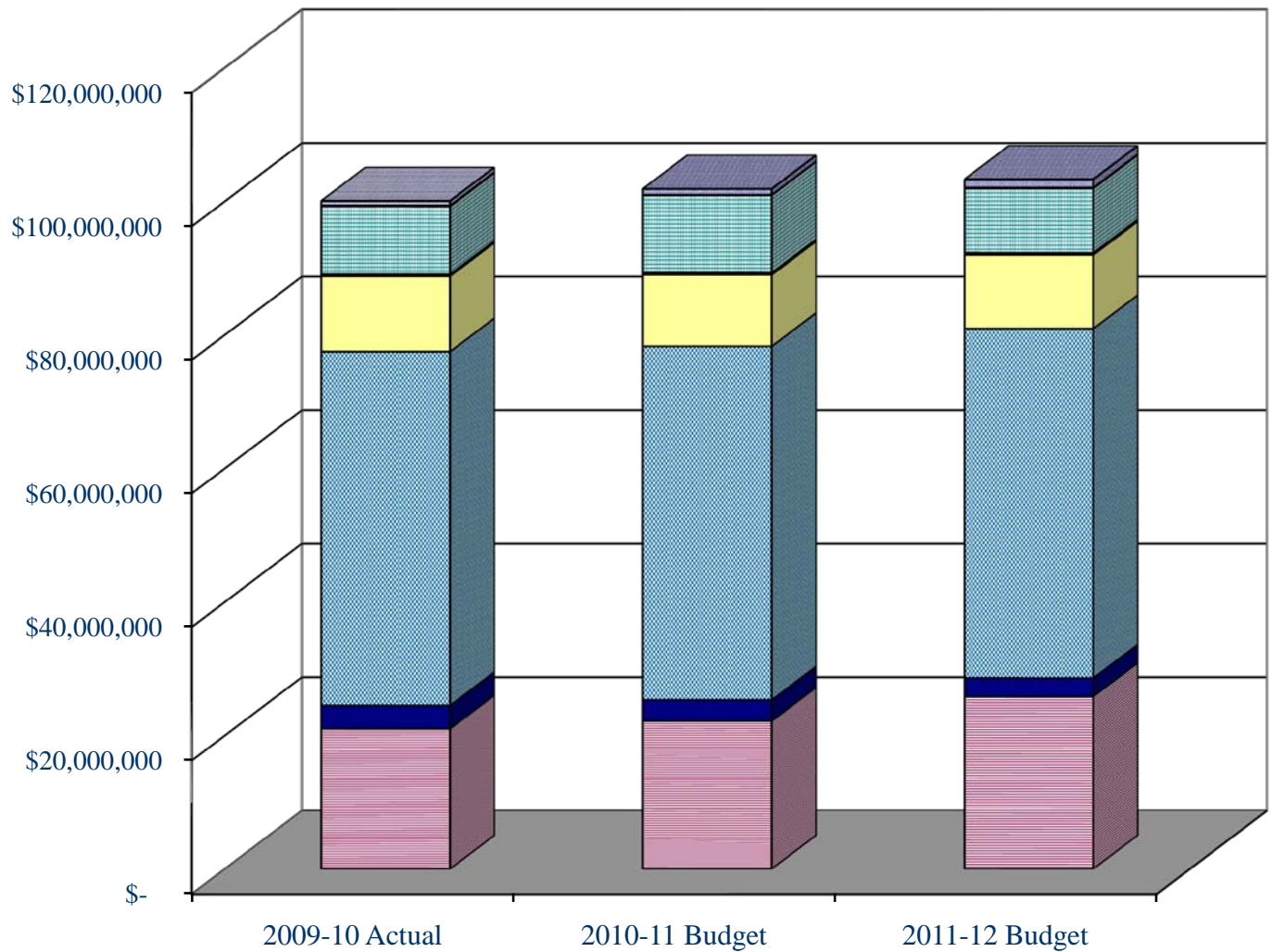


## 2011-2012 Budgeted Revenue



## General Fund

### 3 Year Revenue Comparison



■ Other Financing Sources

□ Other Entities

■ Other School Districts

■ Federal, Special Purpose

■ Federal, General Purpose

■ State, Special Purpose

■ State, General Purpose

■ Local Nontax

■ Local Taxes

# General Fund

## Expenditures By Activity

Activity	Description	2009-10		2010-11		2011-12		2010-11 To 2011-12 Change	
		Actual		Budget		Budget		Amount	%
11	Board Of Directors	\$	335,176	\$	336,079	\$	265,498	\$ (70,581)	-21.0%
12	Superintendent's Office		556,086		507,378		523,864	16,486	3.2%
13	Business Office		976,375		999,239		1,054,564	55,325	5.5%
14	Human Resources		786,376		813,480		827,422	13,942	1.7%
15	Public Relations		389,817		340,068		472,767	132,699	39.0%
21	Supervision - Instruction		1,827,470		1,810,568		2,124,904	314,336	17.4%
22	Learning Resources		2,871,335		2,614,202		2,112,617	(501,585)	-19.2%
23	Principal's Office		5,668,740		6,034,225		6,781,184	746,959	12.4%
24	Guidance & Counseling		2,642,844		2,388,958		2,546,148	157,190	6.6%
25	Pupil Management & Safety		955,016		938,573		1,002,262	63,689	6.8%
26	Health/Related Services		3,169,015		3,284,252		3,310,769	26,517	0.8%
27	Teaching		58,896,691		64,931,918		64,714,021	(217,897)	-0.3%
28	Extracurricular		1,663,655		1,837,247		1,828,678	(8,569)	-0.5%
31 *	Instructional Professional Develop		-		-		526,000	526,000	100.0%
41	Supervision - Nutrition Services		169,164		177,500		178,947	1,447	0.8%
42	Food - Nutrition Services		1,324,933		1,264,239		1,274,062	9,823	0.8%
44	Operations - Nutrition Services		1,820,005		1,963,276		1,957,915	(5,361)	-0.3%
49	Transfers - Nutrition Services		(96,844)		(75,000)		(95,000)	(20,000)	26.7%
51	Supervision - Transportation		410,469		306,528		347,238	40,710	13.3%
52	Operations - Transportation		2,189,389		2,170,850		2,231,247	60,397	2.8%
53	Maintenance - Transportation		433,267		453,458		459,329	5,871	1.3%
56	Insurance - Transportation		22,589		22,900		22,900	-	-
59	Transfers - Transportation		(194,930)		(191,780)		(180,578)	11,202	-5.8%
61	Supervision - Maint & Oper		513,876		484,708		491,632	6,924	1.4%
62	Grounds Maintenance		724,867		746,915		761,483	14,568	2.0%
63	Operation of Buildings		3,439,725		3,248,909		3,524,761	275,852	8.5%
64	Maintenance		1,556,046		1,236,071		1,258,733	22,662	1.8%
65	Utilities		2,235,937		2,571,000		2,366,000	(205,000)	-8.0%
67	Building & Property Security		75,438		48,000		53,000	5,000	10.4%
68	Insurance		538,739		650,000		650,000	-	-
72	Information Systems		1,045,263		1,245,827		2,243,428	997,601	80.1%
73	Printing		(379)		117,107		117,396	289	0.2%
74	Warehousing & Distribution		131,620		138,120		140,613	2,493	1.8%
75	Motor Pool		80,111		25,000		25,000	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$</b>	<b>97,157,881</b>	<b>\$</b>	<b>103,439,815</b>	<b>\$</b>	<b>105,918,804</b>	<b>\$ 2,478,989</b>	<b>2.4%</b>

\* Activity 31 included in Activity 27 in years prior to 11/12

# General Fund

## Expenditures By Category of Activity

Activity	Description	2009-10	2010-11	2011-12	2010-11 To	
		Actual	Budget	Budget	2011-12 Change	Amount
TEACHING ACTIVITIES						
27	Teaching	\$ 58,896,691	\$ 64,931,918	64,714,021	\$ (217,897)	-0.3%
28	Extracurricular	1,663,655	1,837,247	1,828,678	(8,569)	-0.5%
	Total Teaching Activities	\$ 60,560,346	\$ 66,769,165	\$ 66,542,699	\$ (226,466)	-0.3%
	% to Total	62.33%	64.55%	62.82%	-1.72%	
TEACHING SUPPORT						
22	Learning Resources	\$ 2,871,335	\$ 2,614,202	\$ 2,112,617	\$ (501,585)	-19.2%
24	Guidance & Counseling	2,642,844	2,388,958	2,546,148	157,190	6.6%
25	Pupil Management & Safety	955,016	938,573	1,002,262	63,689	6.8%
26	Health/Related Services	3,169,015	3,284,252	3,310,769	26,517	0.8%
31	Instructional Professional Dev.	-	-	526,000	526,000	100.0%
	Total Teaching Support	\$ 9,638,210	\$ 9,225,985	\$ 9,497,796	\$ 271,811	2.9%
	% to Total	9.92%	8.92%	8.97%	0.05%	
TOTAL TEACHING & SUPPORT		\$ 70,198,556	\$ 75,995,150	\$ 76,040,495	\$ 45,345	0.1%
	% to Total	72.25%	73.47%	71.79%	-1.68%	
CENTRAL ADMINISTRATION						
11	Board Of Directors	\$ 335,176	\$ 336,079	\$ 265,498	\$ (70,581)	-21.0%
12	Superintendent's Office	556,086	507,378	523,864	16,486	3.2%
13	Business Office	976,375	999,239	1,054,564	55,325	5.5%
14	Human Resources	786,376	813,480	827,422	13,942	1.7%
15	Public Relations	389,817	340,068	472,767	132,699	39.0%
21	Supervision - Instruction	1,827,470	1,810,568	2,124,904	314,336	17.4%
41	Supervision - Nutrition Srvs	169,164	177,500	178,947	1,447	0.8%
51	Supervision - Transportation	410,469	306,528	347,238	40,710	13.3%
61	Supervision - Maint & Oper	513,876	484,708	491,632	6,924	1.4%
	Total Central Administration	\$ 5,964,809	\$ 5,775,548	\$ 6,286,836	\$ 511,288	8.9%
	% to Total	6.13%	5.58%	5.94%	0.35%	
BUILDING ADMINISTRATION						
23	Principal's Office	\$ 5,668,740	\$ 6,034,225	\$ 6,781,184	\$ 746,959	12.4%
	% to Total	5.83%	5.84%	6.40%	0.56%	
TOTAL ADMINISTRATION		\$ 11,633,549	\$ 11,809,773	\$ 13,068,020	\$ 1,258,247	10.7%
	% to Total	11.96%	11.42%	12.34%	0.92%	

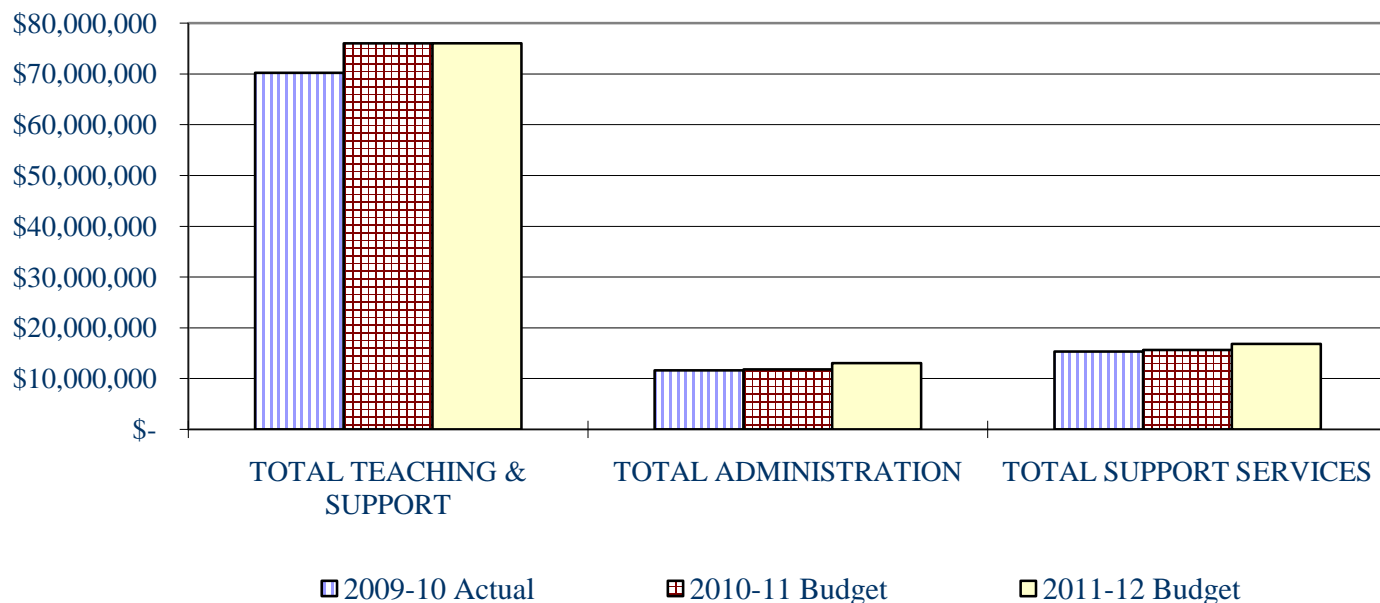
# General Fund

## Expenditures By Category of Activity

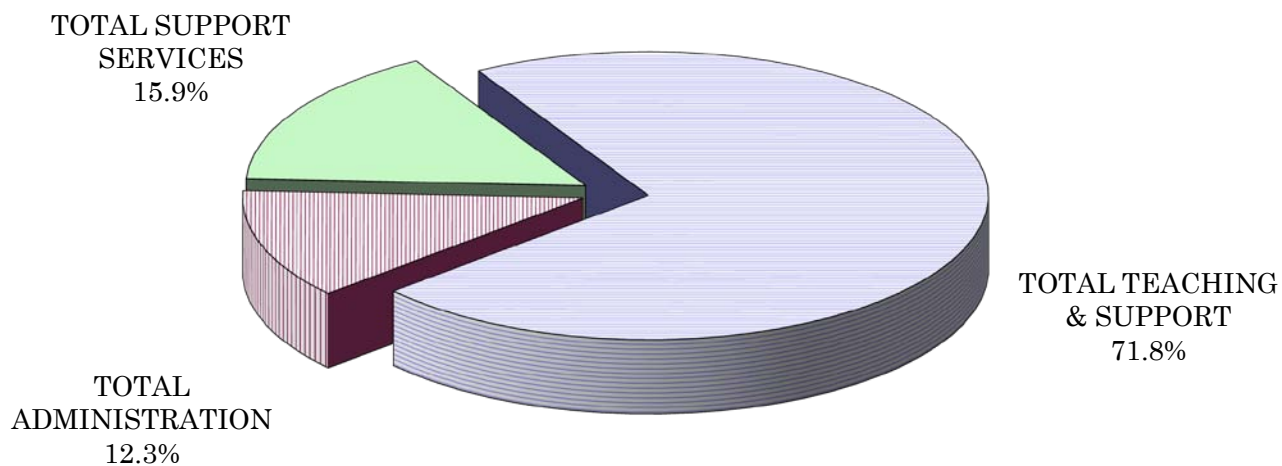
Activity	Description	2009-10		2010-11		2011-12		2010-11 To 2011-12 Change		
			Actual		Budget		Budget	Amount	%	
SUPPORT SERVICES										
42	Food - Nutrition Services	\$	1,324,933	\$	1,264,239	\$	1,274,062	\$	9,823	0.8%
44	Operations - Nutrition Services		1,820,005		1,963,276		1,957,915		(5,361)	-0.3%
49	Transfers - Nutrition Services		(96,844)		(75,000)		(95,000)		(20,000)	26.7%
52	Operations - Transportation		2,189,389		2,170,850		2,231,247		60,397	2.8%
53	Maintenance - Transportation		433,267		453,458		459,329		5,871	1.3%
56	Insurance - Transportation		22,589		22,900		22,900		-	-
59	Transfers - Transportation		(194,930)		(191,780)		(180,578)		11,202	-5.8%
62	Grounds Maintenance		724,867		746,915		761,483		14,568	2.0%
63	Operation Of Buildings		3,439,725		3,248,909		3,524,761		275,852	8.5%
64	Maintenance		1,556,046		1,236,071		1,258,733		22,662	1.8%
65	Utilities		2,235,937		2,571,000		2,366,000		(205,000)	-8.0%
67	Building & Property Security		75,438		48,000		53,000		5,000	10.4%
68	Insurance		538,739		650,000		650,000		-	-
72	Information Systems		1,045,263		1,245,827		2,243,428		997,601	80.1%
73	Printing		(379)		117,107		117,396		289	0.2%
74	Warehousing & Distribution		131,620		138,120		140,613		2,493	1.8%
75	Motor Pool		80,111		25,000		25,000		-	-
TOTAL SUPPORT SERVICES		\$	15,325,776	\$	15,634,892	\$	16,810,289	\$	1,175,397	7.5%
% to Total			15.77%		15.11%		15.87%		0.76%	
Total Expenditures		\$	97,157,881	\$	103,439,815	\$	105,918,804	\$	2,478,989	2.4%

## General Fund

### 3 Year Comparison by Category of Activity



### 2011-12 Budgeted Expenditures by Category of Activity





# General Fund

## Expenditures By Program

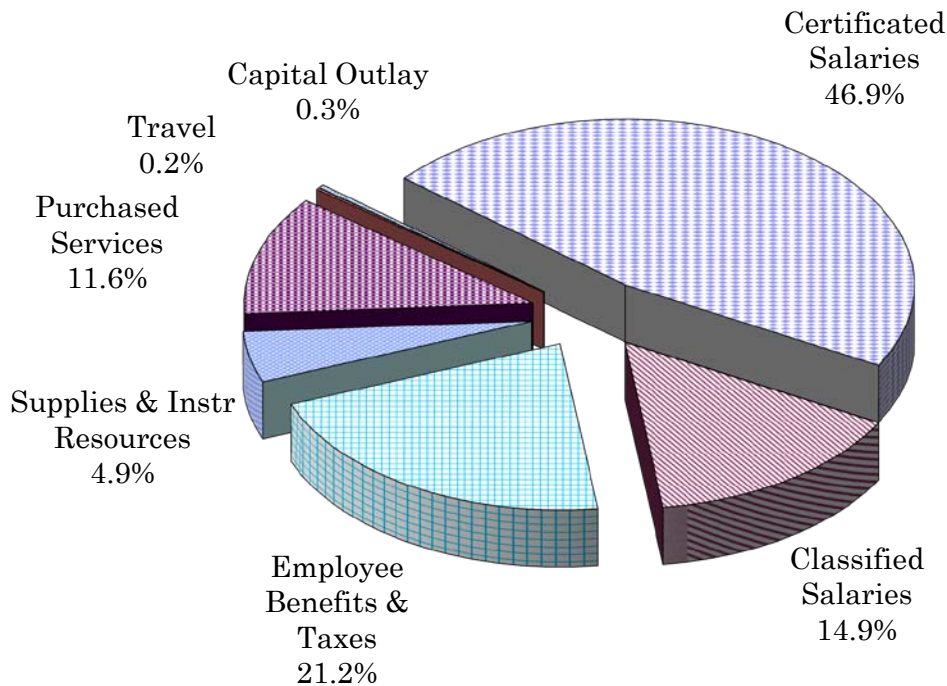
Program	Description	2009-10 Actual	2010-11 Budget	2011-12 Budget	2010-11 To 2011-12 Change	
					Amount	%
01	Basic Education	\$ 55,462,878	\$ 57,759,484	\$ 60,685,833	\$ 2,926,349	5.1%
02	Alternative Learning Exp.	-	-	125,000	125,000	100.0%
11	Federal Stimulus, Title I	320,022	989,236	-	(989,236)	-100.0%
13	Fed'l, State Fiscal Stabilization	1,095,300	-	-	-	-
14	Federal Stimulus, IDEA	1,329,690	1,130,886	-	(1,130,886)	-100.0%
18	Federal Stimulus, Competitive	26,882	-	-	-	-
19	Federal Stimulus, Other	101,999	50,800	-	(50,800)	-100.0%
21	Special Ed, Basic, State	9,922,077	10,871,360	11,213,077	341,717	3.1%
24	Special Ed, Supplemental, Fedl	2,100,210	2,108,997	2,100,891	(8,106)	-0.4%
31	Vocational, Basic, State	1,742,247	1,865,788	1,665,956	(199,832)	-10.7%
34	MS Career and Tech Ed, State	7,374	7,871	-	(7,871)	-100.0%
38	Vocational, Federal	93,496	85,045	71,835	(13,210)	-15.5%
51	ESEA Disadvantaged, Federal	1,635,719	2,362,369	2,655,061	292,692	12.4%
52	Other Title Grants Under ESEA	589,855	599,973	362,825	(237,148)	-39.5%
53	Migrant Grants Under ESEA	-	-	62,306	62,306	100.0%
55	Learning Assistance, State	978,902	1,115,665	1,084,885	(30,780)	-2.8%
58	Special & Pilot Programs, State	633,054	431,038	449,860	18,822	4.4%
59	Juveniles in Adult Jails	-	50,000	50,000	-	-
64	Limited English Prof, Federal	144,836	199,444	98,900	(100,544)	-50.4%
65	Transitional Bilingual, State	550,767	611,072	1,158,542	547,470	89.6%
66	Student Achievement, State	2,562	1,352,911	412,567	(940,344)	-69.5%
74	Highly Capable	105,982	95,506	149,355	53,849	56.4%
75	Professional Dev. Math & Sci.	88,709	-	-	-	-
79	Instructional Programs, Other	427,746	1,912,566	2,235,019	322,453	16.9%
89	Other Community Services	410,558	288,500	433,501	145,001	50.3%
97	Districtwide Support	13,344,706	13,472,901	14,741,160	1,268,259	9.4%
98	Food Services	3,124,044	3,255,015	3,220,924	(34,091)	-1.0%
99	Pupil Transportation	2,918,266	2,823,388	2,941,307	117,919	4.2%
<b>TOTAL EXPENDITURES</b>		<b>\$ 97,157,881</b>	<b>\$ 103,439,815</b>	<b>\$ 105,918,804</b>	<b>\$ 2,478,989</b>	<b>2.4%</b>

## General Fund

### Expenditures By Object

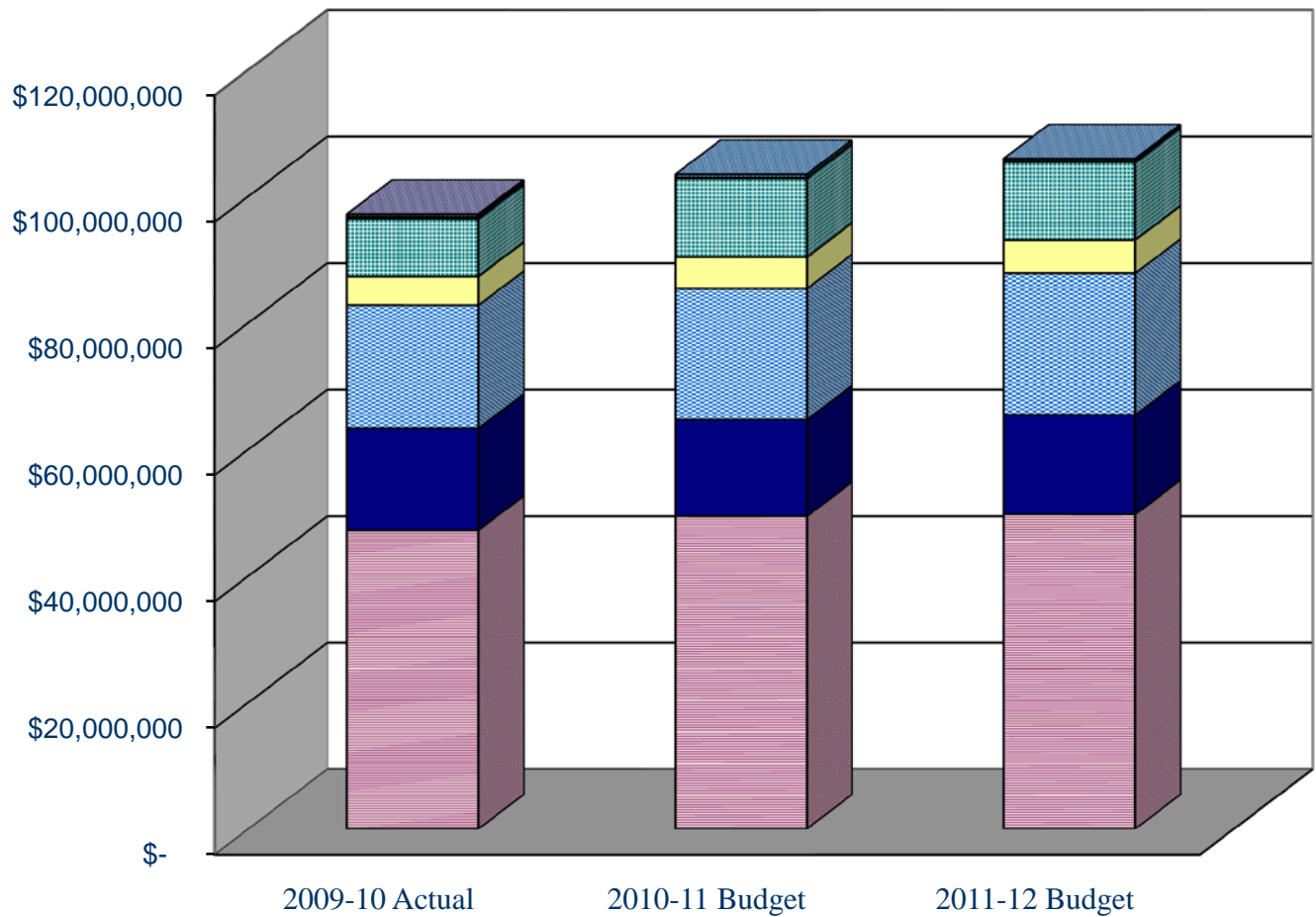
Object	Description	2009-10 Actual	2010-11 Budget	2011-12 Budget	2010-11 To 2011-12 Change	
					Amount	%
0	Debit Transfers	\$ 631,407	\$ 559,134	\$ <b>545,694</b>	\$ (13,440)	-2.4%
1	Credit Transfers	(631,407)	(559,134)	<b>(545,694)</b>	13,440	-2.4%
2	Certificated Salaries	47,215,981	49,414,232	<b>49,712,355</b>	298,123	0.6%
3	Classified Salaries	16,122,193	15,273,607	<b>15,748,861</b>	475,254	3.1%
4	Employee Benefits & Taxes	19,450,097	20,725,466	<b>22,388,505</b>	1,663,039	8.0%
5	Supplies & Instr Resources	4,546,340	4,961,051	<b>5,236,621</b>	275,570	5.6%
7	Purchased Services	9,120,263	12,451,330	<b>12,307,432</b>	(143,898)	-1.2%
8	Travel	300,248	147,493	<b>163,679</b>	16,186	11.0%
9	Capital Outlay	402,759	466,636	<b>361,351</b>	(105,285)	-22.6%
<b>TOTAL EXPENDITURES</b>		<b>\$ 97,157,881</b>	<b>\$ 103,439,815</b>	<b>\$ 105,918,804</b>	<b>\$ 2,478,989</b>	<b>2.4%</b>

### 2011-12 Budgeted Expenditures By Object





## 3 Year Expenditure Comparison By Object



■ Certificated Salaries

■ Classified Salaries

■ Employee Benefits & Taxes

■ Supplies & Instr Resources

■ Purchased Services

■ Travel

■ Capital Outlay

# General Fund

## Certificated Staff

Prog/SubPr	Description	2009-10 Actual FTE *	2010-11 Budget FTE	2011-12 Budget FTE	2010-11 to 2011-12 Change
01 01	Full Day Kindergarten	3.000	4.500	<b>13.000</b>	8.500
01 02	Elementary Basic Ed	198.800	202.950	<b>199.350</b>	-3.600
01 03	Middle School Basic Ed	97.300	99.333	<b>101.834</b>	2.501
01 04	High School Basic Ed	124.400	127.500	<b>130.300</b>	2.800
01 07	Libraries	18.170	15.920	<b>16.920</b>	1.000
01 40	Educational Options			<b>.600</b>	.600
01 44	Educational Technology			<b>1.000</b>	1.000
01 52	Elementary Principal Office	13.000	13.944	<b>15.000</b>	1.056
01 53	Middle School Principal Office	8.000	8.056	<b>9.500</b>	1.444
01 54	High School Principal Office	9.250	9.250	<b>10.050</b>	.800
01 55	Social Workers	3.500	3.000	<b>2.500</b>	-.500
01 56	Counselors	14.010	14.010	<b>14.010</b>	
01 57	Deputy Supt, Teaching & Learning	1.320	1.000	<b>1.000</b>	
01 59	Student Services	1.000	.500	<b>1.000</b>	.500
01 60	Exec Director, Teaching & Learning	1.000	1.000	<b>1.000</b>	
01 63	Curriculum Director Office	1.000	1.000	<b>1.000</b>	
01 65	Categorical Programs Office	.200	.152	<b>.200</b>	.048
01 68	Health Services	6.000	6.000	<b>6.000</b>	
<b>01</b>	<b>BASIC EDUCATION</b>	<b>499.950</b>	<b>508.115</b>	<b>524.264</b>	<b>16.149</b>
<b>11</b>	<b>FEDERAL STIMULUS, TITLE I</b>	<b>3.500</b>	<b>6.500</b>		<b>-6.500</b>
<b>13</b>	<b>FISCAL STABILIZATION</b>	<b>11.800</b>			
<b>14</b>	<b>FEDERAL STIMULUS, IDEA</b>	<b>9.300</b>	<b>.800</b>		<b>-.800</b>
21 00	Administrative, Spec Ed	1.000	1.000	<b>2.000</b>	1.000
21 70	Speech Lang Path, Spec Ed	10.600	10.100	<b>10.100</b>	
21 71	Lifeskills, Spec Ed	3.300	4.800	<b>4.800</b>	
21 72	Psychologists, Spec Ed	6.700	7.033	<b>7.700</b>	.667
21 73	Resource Room, Spec Ed	32.060	35.510	<b>35.510</b>	
21 75	EDBD, Spec Ed	3.000	3.500	<b>3.500</b>	
21 78	Preschool, Spec Ed	4.500	4.500	<b>5.000</b>	.500
21 79	Community Transitions, Spec Ed	1.550	1.550	<b>1.550</b>	
21 80	P.S.T., Spec Ed	4.600	4.600	<b>4.600</b>	
21 83	Early Intervention	.500	.500	<b>.500</b>	
<b>21</b>	<b>SPECIAL ED, BASIC, STATE</b>	<b>67.810</b>	<b>73.093</b>	<b>75.260</b>	<b>2.167</b>

\* Actual FTE at Year-End 09/10

# General Fund

## Certificated Staff

Prog/SubPr	Description	2009-10 Actual FTE *	2010-11 Budget FTE	2011-12 Budget FTE	2010-11 to 2011-12 Change
24 70	Speech Lang Path, Spec Ed Fed	1.000	1.000	<b>1.000</b>	
24 71	Lifeskills, Spec Ed Fed	4.500	4.500	<b>4.500</b>	
24 72	Psychologists, Spec Ed Fed	1.500	2.667	<b>2.000</b>	-.667
24 73	Resource Room, Spec Ed Fed	2.840	3.440	<b>3.440</b>	
24 74	Deaf/Hearing Imp, Spec Ed Fed		1.000	<b>1.000</b>	
24 75	EDBD, Spec Ed Fed	1.000	1.000	<b>1.000</b>	
24 76	Blind/Visually Impaired, Spec Ed Fed		1.000	<b>1.000</b>	
24 78	Preschool, Flow Thru, Spec Ed Fed	.500	.500	<b>.500</b>	
24 80	P.S.T., Spec Ed Fed	1.000	1.000	<b>1.000</b>	
<b>24</b>	<b>SPECIAL ED, SUPPLMNTL FEDERAL</b>	<b>12.340</b>	<b>16.107</b>	<b>15.440</b>	<b>-.667</b>
31 51	Administration, Voc Ed	2.320	2.320	<b>2.320</b>	.000
31 61	Business Educ, Voc Ed	3.000	2.600	<b>2.100</b>	-.500
31 62	Marketing, Voc Ed	.400	.200	<b>.400</b>	.200
31 63	Diversified Occupations, Voc Ed	.300	.300	<b>.300</b>	
31 64	Trade & Industry, Voc Ed	.300	.300	<b>.300</b>	
31 65	Home & Family Life, Voc Ed	3.200	4.000	<b>2.700</b>	-1.300
31 67	Industrial Arts, Voc Ed	5.100	5.500	<b>5.100</b>	-.400
31 68	Health Occupations, Voc Ed	.600	.800		-.800
<b>31</b>	<b>VOCATIONAL, BASIC, STATE</b>	<b>15.220</b>	<b>16.020</b>	<b>13.220</b>	<b>-2.800</b>
51 00	Disadvantaged	9.000	13.600	<b>12.950</b>	-.650
51 05	Disadvantaged, Homeless	.500	.500	<b>.500</b>	
51 06	Disadvantaged, Private Schools	.400	.400	<b>.400</b>	
51 09	Disadvantaged, Math TOSA's			<b>5.000</b>	5.000
51 12	Disadvantaged, Parent Activities	.750	.750	<b>.750</b>	
51 13	Disadvantaged, District AYP			<b>2.500</b>	2.500
<b>51</b>	<b>DISADVANTAGED, FEDERAL</b>	<b>10.650</b>	<b>15.250</b>	<b>22.100</b>	<b>6.850</b>
<b>52</b>	<b>SCHOOL IMPROVEMENT, FEDERAL</b>	<b>2.100</b>	<b>3.500</b>	<b>.500</b>	<b>-3.000</b>

# General Fund

## Certificated Staff

Prog/SubPr	Description	2009-10 Actual FTE *	2010-11 Budget FTE	2011-12 Budget FTE	2010-11 to 2011-12 Change
55 00	Learning Assistance Prog	4.570	2.260	<b>2.600</b>	.340
55 02	L.A.P., KIDs Program	2.000			
55 03	L.A.P., Middle School		3.000	<b>3.000</b>	
55 04	L.A.P., High School	1.200	2.200	<b>2.400</b>	.200
<b>55</b>	<b>LEARNING ASSISTANCE, STATE</b>	<b>7.770</b>	<b>7.460</b>	<b>8.000</b>	<b>.540</b>
<b>64</b>	<b>LIMITED ENGLISH PROFICIENCY</b>		<b>1.000</b>	<b>1.000</b>	
<b>65</b>	<b>TRANSITIONAL BILINGUAL, STATE</b>	<b>3.880</b>	<b>3.868</b>	<b>11.500</b>	<b>7.632</b>
<b>66</b>	<b>STUDENT ACHIEVEMENT, STATE</b>		<b>13.901</b>	<b>4.500</b>	<b>-9.401</b>
<b>74</b>	<b>HIGHLY CAPABLE</b>	<b>.500</b>	<b>.750</b>	<b>1.000</b>	<b>.250</b>
79 06	Reimbursd BEA/Uniserv Rep	1.000	1.000	<b>1.000</b>	
79 35	Gear Up Grant	.800	.800		-.800
<b>79</b>	<b>INSTRUCTIONAL PROGR, OTHER</b>	<b>1.800</b>	<b>1.800</b>	<b>1.000</b>	<b>-.800</b>
97 00	District-Wide Support	.500	.500	<b>.500</b>	
97 40	Superintendent's Office	.780	1.000	<b>1.000</b>	
97 41	Human Resources	1.000	1.000	<b>1.000</b>	
97 43	Planning & Operations	.500	.500	<b>.500</b>	
<b>97</b>	<b>DISTRICTWIDE SUPPORT</b>	<b>2.780</b>	<b>3.000</b>	<b>3.000</b>	
<b>TOTAL CERTIFICATED STAFF</b>		<b>649.400</b>	<b>671.164</b>	<b>680.784</b>	<b>9.620</b>

# General Fund

## Classified Staff

Prog/SubPr	Description	2009-10 Actual FTE**	2010-11 Budget FTE	2011-12 Budget FTE	2010-11 to 2011-12 Change
01 02	Elementary Basic Ed	20.182	20.603	<b>18.988</b>	-1.615
01 03	Middle School Basic Ed	6.610	7.264	<b>6.660</b>	-.604
01 04	High School Basic Ed	8.168	8.188	<b>10.555</b>	2.367 *
01 07	Libraries	2.059	2.009	<b>1.624</b>	-.385
01 09	Trigger	2.721			
01 13	Network Services	6.206	8.156		-8.156
01 25	Environmental Education	.116			
01 44	Instructional Technology & Libraries	2.000	2.000	<b>2.000</b>	
01 49	ADA	.101			
01 52	Elementary Principal Office	14.990	17.962	<b>16.516</b>	-1.446
01 53	Middle School Principal Office	10.052	9.204	<b>10.136</b>	.932
01 54	High School Principal Office	10.771	11.054	<b>10.851</b>	-.203
01 56	Counselors	6.883	6.883	<b>6.308</b>	-.575
01 57	Deputy Supt, Teaching & Learning	1.000	1.000	<b>1.000</b>	
01 59	Student Services	1.713	1.713	<b>1.379</b>	-.334
01 60	Exec Director, Teaching & Learning	1.000	1.000		-1.000
01 63	Curriculum Director Office	2.281	2.365	<b>2.280</b>	-.085
01 65	Categorical Programs Office	.280	.280	<b>.267</b>	-.013
01 68	Health Services	.710	.710	<b>.650</b>	-.061
01 69	Service Learning Coord.	.219	.219	<b>.219</b>	-.000
<b>01</b>	<b>BASIC EDUCATION</b>	<b>98.062</b>	<b>100.610</b>	<b>89.433</b>	<b>-11.177</b>
<b>13</b>	<b>FISCAL STABILIZATION</b>	<b>.685</b>			
<b>14</b>	<b>FEDERAL STIMULUS, IDEA</b>	<b>3.985</b>			
<b>18</b>	<b>FEDERAL STIMULUS, HOMELESS</b>	<b>.348</b>			
21 00	Administrative, Spec Ed	5.020	4.843	<b>4.542</b>	-.302 *
21 70	Speech Lang Path, Spec Ed	.697	.697	<b>.650</b>	-.048
21 71	Lifeskills, Spec Ed	18.312	12.335	<b>13.268</b>	.933
21 72	Psychologists, Spec Ed	.178			
21 73	Resource Room, Spec Ed	21.134	27.628	<b>25.601</b>	-2.027
21 74	Deaf/Hearing Imp, Spec Ed	.547	.547	<b>1.113</b>	.566
21 75	EDBD, Spec Ed	4.586	5.810	<b>6.031</b>	.221
21 76	Blind/Visually Impaired, Spec Ed	1.265	.697	<b>.650</b>	-.048
21 78	Preschool, Spec Ed	6.810	6.454	<b>6.031</b>	-.423
21 79	Community Transitions, Spec Ed	3.307	3.311	<b>3.108</b>	-.203
21 80	P.S.T., Spec Ed	.597	.603	<b>.557</b>	-.046
<b>21</b>	<b>SPECIAL ED, BASIC, STATE</b>	<b>62.453</b>	<b>62.925</b>	<b>61.550</b>	<b>-1.375</b>

\*\* Actual FTE at Year-End 09/10

# General Fund

## Classified Staff

Prog/SubPr	Description	2009-10 Actual FTE**	2010-11 Budget FTE	2011-12 Budget FTE	2010-11 to 2011-12 Change
24 00	Administration	.727	.727	.680	-.047
24 71	Lifeskills, Spec Ed Fed	.634	.638	.603	-.035
24 73	Resource Room, Spec Ed Fed	.653	.653	.603	-.050
24 74	Deaf/Hearing Imp, Spec Ed Fed	.659	.659	.603	-.056
24 75	EDBD, Spec Ed Fed	.575	.634		-.634
<b>24</b>	<b>SPECIAL ED, SUPPLMNTL, FEDL</b>	<b>3.248</b>	<b>3.311</b>	<b>2.489</b>	<b>-.822</b>
31 51	Administration, Voc Ed	.565	.565	.754	.189
31 65	Home & Family Life, Voc Ed	1.098	1.382	1.345	-.037
<b>31</b>	<b>VOCATIONAL, BASIC, STATE</b>	<b>1.663</b>	<b>1.947</b>	<b>2.099</b>	<b>.152</b>
<b>38</b>	<b>VOCATIONAL, FEDERAL</b>	<b>1.355</b>	<b>1.410</b>	<b>1.137</b>	<b>-.273</b>
51 00	Disadvantaged	1.723	3.481	1.786	-1.695
51 20	Disadvantaged, ROOS	.053			
51 69	Disadvantaged, Homeless Children			.348	.348
<b>51</b>	<b>DISADVANTAGED, FEDERAL</b>	<b>1.776</b>	<b>3.481</b>	<b>2.134</b>	<b>-1.347</b>
<b>52</b>	<b>SCHOOL IMPROVEMENT, FEDERAL</b>	<b>.457</b>			
<b>52</b>	<b>SAFE &amp; DRUG-FREE SCHOOLS</b>	<b>.328</b>			
<b>53</b>	<b>MIGRANT, FEDERAL</b>			<b>.950</b>	<b>.950</b>
<b>55</b>	<b>LEARNING ASSISTANCE, STATE</b>	<b>1.162</b>	<b>1.576</b>	<b>1.747</b>	<b>.171</b>
<b>58</b>	<b>READINESS-TO-LEARN</b>	<b>.967</b>	<b>1.315</b>	<b>.967</b>	<b>-.348</b>
<b>65</b>	<b>TRANSITIONAL BILINGUAL, STATE</b>	<b>3.696</b>	<b>4.733</b>	<b>2.242</b>	<b>-2.491</b>
<b>66</b>	<b>STUDENT ACHIEVEMENT, STATE</b>		<b>.685</b>		<b>-.685</b>

# General Fund

## Classified Staff

Prog/SubPr	Description	2009-10 Actual FTE**	2010-11 Budget FTE	2011-12 Budget FTE	2010-11 to 2011-12 Change
<b>74</b>	<b>HIGHLY CAPABLE</b>	<b>.168</b>			
79 35	GEAR UP Grant	1.768	1.772		-1.772
79 59	Whatcom Health Funding		.547	<b>.612</b>	.065
79 63	Dist Clock Hours Program	.201	.229	<b>.213</b>	-.016
79 94	Lakewood Co-Op Grant	.219		<b>.219</b>	.219
<b>79</b>	<b>INTSTRUCTIONAL PROGR, OTHER</b>	<b>2.188</b>	<b>2.548</b>	<b>1.044</b>	<b>-1.504</b>
97 00	District-Wide Support	97.883	98.296	<b>111.092</b>	12.796
97 40	Superintendent's Office	1.000	1.000	<b>1.000</b>	
97 41	Human Resources	7.260	7.626	<b>7.594</b>	-.032
97 42	Communications Office	3.335	3.250	<b>5.500</b>	2.250
97 43	Planning & Operations	2.000	2.000	<b>2.000</b>	
97 46	Communications & Publications		.250	<b>.250</b>	
<b>97</b>	<b>DISTRICTWIDE SUPPORT</b>	<b>111.478</b>	<b>112.422</b>	<b>127.436</b>	<b>15.014</b>
98 00	Food & Nutrition Serv-Gen	3.630	3.970	<b>4.366</b>	.396
98 21	Satellite #19	8.401	8.838	<b>8.040</b>	-.798
98 22	Satellite #28	6.537	5.562	<b>6.462</b>	.900
98 23	Satellite #27	9.339	9.237	<b>8.623</b>	-.615
98 24	Satellite #20	7.144	8.014	<b>7.441</b>	-.573 *
<b>98</b>	<b>FOOD SERVICES</b>	<b>35.051</b>	<b>35.621</b>	<b>34.931</b>	<b>-.690</b>
99 00	Pupil Transportation-Gen	9.929	9.928	<b>9.881</b>	-.047
99 10	Regular Routes-Labor	17.403	15.015	<b>24.431</b>	9.416 *
99 21	Special Ed Routes	10.802	10.199		-10.199
<b>99</b>	<b>PUPIL TRANSPORTATION</b>	<b>38.134</b>	<b>35.142</b>	<b>34.312</b>	<b>-.830</b>
<b>TOTAL CLASSIFIED STAFF</b>		<b>367.204</b>	<b>367.726</b>	<b>362.470</b>	<b>(6.206)</b>

\* Rounded during conversion adjustment.

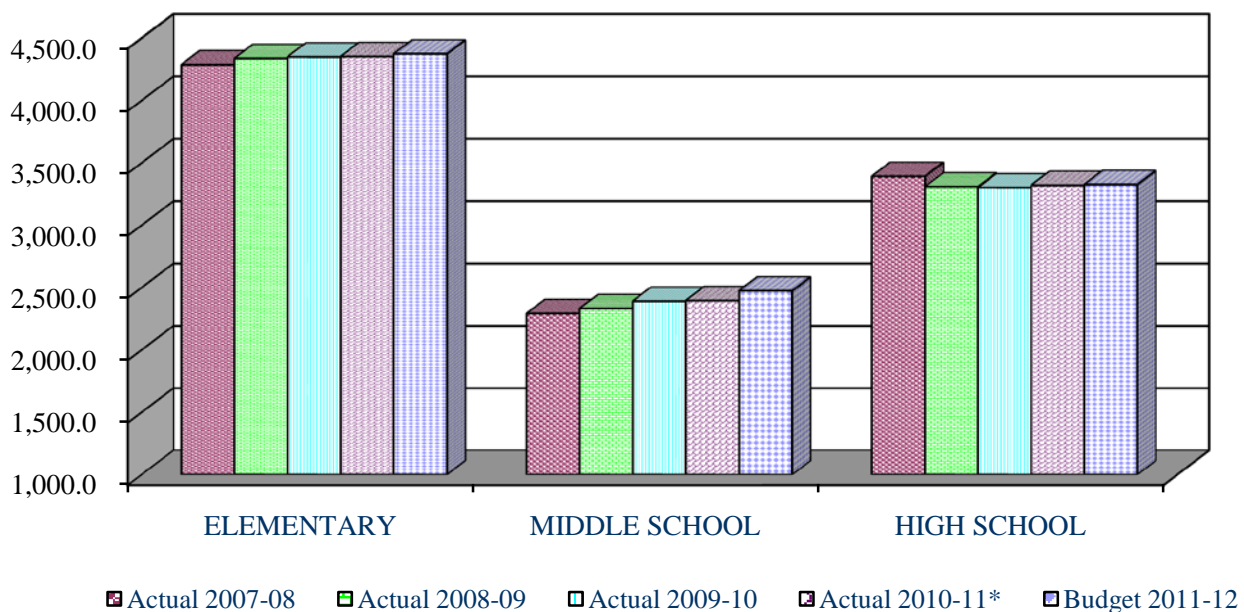


## General Fund

### Enrollment History Final Weighted Average FTE Without Running Start 2007-08 to 2011-12

GRADE LEVEL	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11*	Budget 2011-12
Kindergarten	361.0	341.0	365.0	401.0	370.0
First	767.0	782.0	774.0	797.0	847.0
Second	783.0	774.0	773.0	783.0	801.0
Third	836.0	798.0	799.0	768.0	785.0
Fourth	803.0	837.0	805.0	801.0	775.0
Fifth	737.0	805.0	833.0	802.0	796.0
<b>ELEMENTARY</b>	<b>4,287.0</b>	<b>4,337.0</b>	<b>4,349.0</b>	<b>4,352.0</b>	<b>4,374.0</b>
Sixth	803.0	747.0	798.0	844.0	823.0
Seventh	764.0	824.0	759.0	794.0	867.0
Eighth	725.0	761.0	834.0	758.0	784.0
<b>MIDDLE SCHOOL</b>	<b>2,292.0</b>	<b>2,332.0</b>	<b>2,391.0</b>	<b>2,396.0</b>	<b>2,474.0</b>
Ninth	925.0	855.0	892.0	972.0	913.0
Tenth	947.0	894.0	849.0	885.0	950.0
Eleventh	800.0	838.0	793.0	728.0	769.0
Twelfth	720.0	721.0	767.0	735.0	695.0
<b>HIGH SCHOOL</b>	<b>3,392.0</b>	<b>3,308.0</b>	<b>3,301.0</b>	<b>3,320.0</b>	<b>3,327.0</b>
<b>TOTAL</b>	<b>9,971.0</b>	<b>9,977.0</b>	<b>10,041.0</b>	<b>10,068.0</b>	<b>10,175.0</b>

\* As of June 2011 prior to any adjustments





# General Fund

## Net Resources Report

### Summary Of Revenues & Expenditures

### 2011-12 Budget

Program Number(s)	Description	Revenues	Expenditures	Use of Local Funds
01/2,31,79,89,97	Basic Education	\$ 54,131,247	\$ 77,881,469	\$ (23,750,222)
11	Title I, Federal Stimulus	-	-	-
13	Fiscal Stabilization, Federal Stimulus	-	-	-
14	IDEA, Federal Stimulus	-	-	-
18	Homeless, Federal Stimulus	-	-	-
19	Enhancing Ed thru Tech, Federal Stimulus	-	-	-
21,24	Special Education, State & Federal	10,612,655	13,313,968	(2,701,313)
34	MS Career & Technical	-	-	-
38	Vocational, Federal	71,836	71,835	1
52	School Improvement, Federal	375,707	362,825	12,882
51,55	Learning Asst, State & Disadvantaged, Fedl	3,862,011	3,739,946	122,065
53	Migrant, Federal	62,306	62,306	-
58, 59	Special & Pilot Programs, State	478,352	499,860	(21,508)
65	Transitional Bilingual, State	509,409	1,158,542	(649,133)
66	Student Achievement, State	-	412,567	(412,567)
74	Highly Capable, State	99,355	149,355	(50,000)
64,79	Misc Federal & State Grants	2,103,900	2,103,900	-
98	Food & Nutrition Services	3,220,924	3,220,924	-
99	Pupil Transportation	1,837,780	2,941,307	(1,103,527)
<b>SUBTOTAL</b>		<b>\$ 77,365,482</b>	<b>\$ 105,918,804</b>	<b>\$ (28,553,322)</b>
<b>Local Revenue Availabe to Support</b>				
<b>Funding Shortfalls:</b>				
Property Taxes		\$ 25,824,829		\$ 25,824,829
Investment Earnings		98,000		98,000
<b>TOTAL</b>		<b>\$ 103,288,311</b>	<b>\$ 105,918,804</b>	<b>\$ (2,630,493)</b>

# General Fund

## Net Resources Report

### Non-Program Distinct Revenues & Transfers 2009-10 Actual, 2010-11 Budget, 2011-12 Budget

	Account Number	2009-10 Actual	2010-11 Budget	2011-12 Budget
<b>LOCAL REVENUES AVAILABLE TO SUPPORT PROGRAMS</b>				
Property Taxes	1000's	\$ 21,014,582	\$ 22,177,681	\$ 25,824,829
Investment Earnings	2300	154,257	100,000	98,000
Available for Allocation		\$ 21,168,839	\$ 22,277,681	\$ 25,922,829
Transfers to Other Funds				
Transfer to Capital Projects Fund		\$ -	\$ -	\$ -
Transfer to Transportation Fund		-	-	-
		\$ -	\$ -	\$ -
<b>NET AVAILABLE TO SUPPORT PROGRAM</b>		<b>\$ 21,168,839</b>	<b>\$ 22,277,681</b>	<b>\$ 25,922,829</b>
<b>SUMMARY OF USES OF LOCAL REVENUES AND FUND BALANCE</b>				
Basic Education		\$ (16,158,118)	\$ (18,952,446)	\$ (23,750,222)
Food & Nutrition Services		211,822	-	-
Pupil Transportation		(1,172,987)	(1,103,159)	(1,103,527)
State Categorical Programs		(1,374,379)	(4,008,644)	(3,871,097)
Federal Categorical Programs		226,341	209,432	171,524
<b>TOTAL USES</b>		<b>\$ (18,267,321)</b>	<b>\$ (23,854,817)</b>	<b>\$ (28,553,322)</b>
<b>INCREASE (REDUCTION) FUND BALANCE</b>		<b>\$ 2,901,518</b>	<b>\$ (1,577,136)</b>	<b>\$ (2,630,493)</b>

# General Fund



## Net Resources Report

### Basic Education Programs 2009-10 Actual, 2010-11 Budget, 2011-12 Budget

	Account Number	2009-10 Actual	2010-11 Budget	2011-12 Budget
<b>BASIC EDUCATION REVENUES:</b>				
Misc. Local Support NonTax	MISC 2'S	\$ 1,751,305	\$ 1,575,860	\$ 1,292,430
Insurance Proceeds	2800	345,473	300,000	300,000
Apportionment	3100	51,486,660	51,451,664	50,841,317
State Forests	3600	39,658	5,000	5,000
Truancy	4158	41,197	-	-
Federal Forest	5500	284,100	300,000	300,000
Federal Community Services	6189	10,560	10,000	10,000
Revenues Other Districts/Entities	various	173,591	117,500	177,500
CPF Technology Transfers	9900	650,660	856,000	1,200,000
Other Financing Sources	9300	6,302	5,000	5,000
<b>TOTAL BASIC EDUCATION REVENUES</b>		<b>\$ 54,789,506</b>	<b>\$ 54,621,024</b>	<b>\$ 54,131,247</b>
<b>BASIC EDUCATION EXPENDITURES:</b>				
Basic Education	01	\$ 55,462,878	\$ 57,759,484	\$ 60,685,833
Alternative Learning Experince	02	-	-	125,000
Vocational Education	31	1,742,247	1,865,788	1,665,956
Other Instructional Programs	79	168,602	186,797	230,019
Community Services	89	410,558	288,500	433,501
Districtwide Services	97	13,163,339	13,472,901	14,741,160
<b>TOTAL BASIC EDUCATION EXPENDITURES</b>		<b>\$ 70,947,624</b>	<b>\$ 73,573,470</b>	<b>\$ 77,881,469</b>
<b>SHORTFALL IN BASIC EDUCATION FUNDING</b>		<b>\$ (16,158,118)</b>	<b>\$ (18,952,446)</b>	<b>\$ (23,750,222)</b>

# General Fund

## Net Resources Report

### Food Service and Transportation Programs 2009-10 Actual, 2010-11 Budget, 2011-12 Budget

	Account Number	2009-10 Actual	2010-11 Budget	2011-12 Budget
<b>FOOD &amp; NUTRITION SERVICES</b>				
REVENUES:				
Cash Sales	2298/misc	\$ 1,174,522	\$ 1,152,907	\$ 1,073,735
State Reimbursement	4198	79,615	82,923	56,723
Federal Reimbursement	6198	1,886,783	1,889,185	1,910,466
USDA Commodities	6998	194,946	130,000	180,000
<b>TOTAL FOOD SERVICE REVENUES</b>		<b>\$ 3,335,866</b>	<b>\$ 3,255,015</b>	<b>\$ 3,220,924</b>
<b>FOOD SERV. DIRECT EXPENDITURES</b>	<b>98</b>	<b>3,124,044</b>	<b>3,255,015</b>	<b>3,220,924</b>
<b>SHORTFALL IN FUNDING</b>		<b>\$ 211,822</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUPIL TRANSPORTATION</b>				
REVENUES:				
State Funding	4199	\$ 1,675,422	\$ 1,690,229	\$ 1,807,780
Billings to Schools/Insurance	2800	69,857	30,000	30,000
<b>TOTAL TRANSPORTATION REVENUES</b>		<b>\$ 1,745,279</b>	<b>\$ 1,720,229</b>	<b>\$ 1,837,780</b>
<b>TRANSPORTATION DIRECT EXPENDITURES</b>	<b>99</b>	<b>2,918,266</b>	<b>2,823,388</b>	<b>2,941,307</b>
<b>SHORTFALL IN FUNDING</b>		<b>\$ (1,172,987)</b>	<b>\$ (1,103,159)</b>	<b>\$ (1,103,527)</b>

# General Fund

## Net Resources Report

### State Categorical Programs 2009-10 Actual, 2010-11 Budget, 2011-12 Budget

	Account Number	2009-10 Actual	2010-11 Budget	2011-12 Budget
<b>SPECIAL ED, BASIC</b>				
General Apportionment	3121	\$ 1,461,347	\$ 1,497,359	\$ 1,483,614
State Funding	4121	6,776,381	6,842,356	6,952,512
Medicaid	6321	147,519	100,000	-
Revenue from Other Districts	7121	33,499	-	-
Total Special Ed Revenues		\$ 8,418,746	\$ 8,439,715	\$ 8,436,126
Direct Expenditures	21	9,922,077	10,871,360	11,213,077
Surplus (Shortfall) in Funding		\$ (1,503,331)	\$ (2,431,645)	\$ (2,776,951)
<b>LEARNING ASSISTANCE PROGRAM</b>				
State Funding	4155	\$ 986,812	\$ 1,056,255	\$ 1,123,947
Direct Expenditures	55	978,902	1,115,665	1,084,885
Surplus (Shortfall) in Funding		\$ 7,910	\$ (59,410)	\$ 39,062
Use of Prior Year Reserve		90,796	98,681	-
Carryover Reserved in Fund Balance		(63,269)	-	-
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 35,437	\$ 39,271	\$ 39,062
<b>READINESS TO LEARN GRANT</b>				
State Funding	4158	\$ 199,474	\$ 43,352	\$ 43,352
Direct Expenditures	58	208,008	88,638	64,860
Surplus (Shortfall) in Funding		\$ (8,534)	\$ (45,286)	\$ (21,508)
<b>TRANS BILINGUAL, STATE</b>				
State Funding	4165	\$ 497,329	\$ 491,680	\$ 509,409
Direct Expenditures	65	550,767	611,072	1,158,542
Surplus (Shortfall) in Funding		\$ (53,438)	\$ (119,392)	\$ (649,133)

# General Fund

## Net Resources Report

### State Categorical Programs

#### 2009-10 Actual, 2010-11 Budget, 2011-12 Budget

	Account Number	2009-10 Actual	2010-11 Budget	2011-12 Budget
<b>STUDENT ACHIEVEMENT</b>				
State Funding	4166	\$ 267,979	\$ -	\$ -
Local Summer School Fees	2100	6,285	-	-
<b>TOTAL REVENUES</b>		<b>\$ 274,264</b>	<b>\$ -</b>	<b>\$ -</b>
Direct Expenditures	66	2,562	1,352,911	<b>412,567</b>
		\$ 271,702	\$ (1,352,911)	\$ (412,567)
Use of Prior Year Reserve		1,578,074	1,789,841	<b>433,203</b>
Carryover Reserved in Fund Balance		(1,843,363)	(369,284)	-
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 6,413	\$ 67,646	\$ <b>20,636</b>
<b>HIGHLY CAPABLE</b>				
State Funding	4174	\$ 95,222	\$ 95,506	\$ <b>99,355</b>
Direct Expenditures	74	105,982	95,506	<b>149,355</b>
Surplus (Shortfall) in Funding		\$ (10,760)	\$ -	\$ (50,000)
<b>PROFESSIONAL DEVELOPMENT</b>				
State Funding	4175	\$ -	\$ -	\$ -
Direct Expenditures	75	88,709	-	-
Surplus (Shortfall) in Funding		\$ (88,709)	\$ -	\$ -
Use of Prior Year Reserve		88,709	-	-
Carryover Reserved in Fund Balance		-	-	-
Surplus (Shortfall) in Funding		\$ -	\$ -	\$ -
<b>MISC. STATE GRANTS</b>				
State Funding	various	\$ 637,735	\$ 400,271	\$ <b>435,000</b>
Middle School Vocational	34	7,374	7,871	-
Direct Expenditures	58	425,046	342,400	<b>385,000</b>
Juveniles in Adult Jail	59	-	50,000	<b>50,000</b>
Direct Expenditures	79	13,167	-	-
Direct Expenditures	97	181,367	-	-
Surplus (Shortfall) in Funding		\$ 10,781	\$ -	\$ -
<b>SUMMARY TOTAL STATE CATEGORICAL PROGRAMS:</b>				
<b>TOTAL REVENUES</b>		<b>\$ 11,109,582</b>	<b>\$ 10,526,779</b>	<b>\$ 10,647,189</b>
<b>TOTAL DIRECT EXPENDITURES</b>		<b>12,483,961</b>	<b>14,535,423</b>	<b>14,518,286</b>
<b>TOTAL SURPLUS (SHORTFALL) IN FUNDING</b>		<b>\$ (1,374,379)</b>	<b>\$ (4,008,644)</b>	<b>\$ (3,871,097)</b>

# General Fund

## Net Resources Report

### Federal Categorical Programs 2009-10 Actual, 2010-11 Budget, 2011-12 Budget

	Account Number	2009-10 Actual	2010-11 Budget	2011-12 Budget
<b>TITLE I, FEDERAL STIMULUS</b>				
Federal Funding	6111	\$ 331,606	\$ 1,024,057	\$ -
Direct Expenditures	11	320,022	989,236	-
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 11,584	\$ 34,821	\$ -
<b>FISCAL STABILIZATION, FEDERAL STIMULUS</b>				
Federal Funding	6113	\$ 1,150,065	\$ -	\$ -
Local Summer School Fees	2100	-	-	-
TOTAL REVENUES		\$ 1,150,065	\$ -	\$ -
Direct Expenditures	13	1,095,300	-	-
		\$ 54,765	\$ -	\$ -
Carryover Reserved in Fund Balance		-	-	-
Surplus (Shortfall) <i>Indirect Expenditures &amp; Summer Sch Revn</i>		\$ 54,765	\$ -	\$ -
<b>IDEA, FEDERAL STIMULUS</b>				
Federal Funding	6114	\$ 1,377,921	\$ 1,170,693	\$ -
Direct Expenditures	14	1,329,690	1,130,886	-
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 48,231	\$ 39,807	\$ -
<b>HOMELESS, FEDL STIMULUS</b>				
Federal Funding	6118	\$ 26,882	\$ -	\$ -
Direct Expenditures	18	26,882	-	-
Surplus (Shortfall) in Funding		\$ -	\$ -	\$ -
<b>ENHANCING ED THRU TECH, FEDL STIMULUS</b>				
Federal Funding	6119	\$ 102,691	\$ 50,800	\$ -
Direct Expenditures	19	101,999	50,800	-
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 692	\$ -	\$ -
<b>SPECIAL ED, SUPPL, FEDERAL</b>				
Federal Funding	6124	\$ 2,176,238	\$ 2,183,234	\$ 2,176,529
Direct Expenditures	24	2,100,210	2,108,997	2,100,891
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 76,028	\$ 74,237	\$ 75,638

# General Fund

## Net Resources Report

### Federal Categorical Programs 2009-10 Actual, 2010-11 Budget, 2011-12 Budget

	Account Number	2009-10 Actual	2010-11 Budget	2011-12 Budget
<b>VOCATIONAL, FEDERAL</b>				
Federal Funding	6138	\$ 93,496	\$ 85,045	\$ 71,836
Direct Expenditures	38	93,496	85,045	71,835
Surplus (Shortfall) in Funding		\$ -	\$ -	\$ 1
<b>DISADVANTAGED, FEDERAL</b>				
Federal Funding	6151	\$ 1,692,735	\$ 2,444,568	\$ 2,738,064
Direct Expenditures	51	1,635,719	2,362,369	2,655,061
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 57,016	\$ 82,199	\$ 83,003
<b>SCHOOL IMPROVEMENT, FEDERAL</b>				
Federal Funding	6152	\$ 607,476	\$ 619,110	\$ 375,707
Direct Expenditures	52	589,855	599,973	362,825
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 17,621	\$ 19,137	\$ 12,882
<b>MIGRANT, FEDERAL, ED</b>				
Federal Funding	6153	\$ -	\$ -	\$ 62,306
Direct Expenditures	53	-	-	62,306
Surplus (Shortfall) in Funding		\$ -	\$ -	\$ -
<b>OTHER INSTRUCTIONAL PROG</b>				
Federal Funding	various	\$ 351,217	\$ 1,884,444	\$ 2,103,900
Limited English Proficiency	64	144,836	199,444	98,900
Other Instructional Programs	79	245,977	225,769	5,000
Grant Contingency	79	-	1,500,000	2,000,000
Direct Expenditures		\$ 390,813	\$ 1,925,213	\$ 2,103,900
Surplus (Shortfall) in Funding		\$ (39,596)	\$ (40,769)	\$ -
<b>SUMMARY TOTAL FEDERAL CATEGORICAL PROGRAMS:</b>				
<b>TOTAL REVENUES</b>		\$ 7,910,327	\$ 9,461,951	\$ 7,528,342
<b>TOTAL DIRECT EXPENDITURES</b>		7,683,986	9,252,519	7,356,818
<b>TOTAL SURPLUS (SHORTFALL) IN FUNDING</b>		\$ 226,341	\$ 209,432	\$ 171,524



# Capital Projects Fund

## Summary of Capital Projects Fund Budget

Description	2009-10	2010-11	2011-12	2010-11 To	
	Actual	Budget	Budget	2011-12 Change Amount	%
REVENUES					
1100 Local Property Taxes	\$ 1,986,845	\$ 1,985,591	\$ 1,983,877	\$ (1,714)	-0.1%
1500 Timber Excise Tax	968	758	921	163	21.5%
2300 Investment Earnings	369,193	562,450	81,167	(481,283)	-85.6%
2800 Insurance Recoveries	3,047,316	22,000,000	4,000,000	(18,000,000)	-81.8%
2900 Impact Fees	127,393	119,776	100,000	(19,776)	-16.5%
3000 State Forests	3,662	-	-	-	-
4130 State Matching, Paid Direct to Districts	4,794,653	-	-	-	-
9100 Sale of Bonds	14,000,000	-	-	-	-
TOTAL REVENUES	\$ 24,330,030	\$ 24,668,575	\$ 6,165,965	\$ (18,502,610)	-75.0%
EXPENDITURES					
10 Sites	\$ 544,351	\$ 3,976,323	\$ 3,796,540	\$ (179,783)	-4.5%
20 Buildings	9,591,673	48,489,643	15,878,156	(32,611,487)	-67.3%
30 Equipment	2,079,961	1,241,093	974,429	(266,664)	-21.5%
40 Energy	122,777	315,000	325,000	10,000	3.2%
60 Bond Issuance Expenditures	117,625	500,000	150,000	(350,000)	-70.0%
TOTAL EXPENDITURES	\$ 12,456,387	\$ 54,522,059	\$ 21,124,125	\$ (33,397,934)	-61.3%
OTHER FINANCING USES	\$ 650,660	\$ 856,000	\$ 1,200,000	\$ 344,000	40.2%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 11,222,983	\$ (30,709,484)	\$ (16,158,160)	\$ 14,551,324	-47.4%
BEGINNING FUND BALANCE					
835 Restricted for Arbitrage Rebate	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	-
861 Restricted from Bond Proceeds	10,799,144	19,081,229	6,586,564	(12,494,665)	-65.5%
862 Restricted from Levy Proceeds	434,848	596,395	684,631	88,236	14.8%
863 Restricted from State Proceeds	1,786,297	6,578,121	6,712,765	134,644	2.0%
866 Restricted from Impact Fees	219,297	226,655	32,946	(193,709)	-85.5%
867 Restricted from Mitigation Fees	-	-	83,779	83,779	100.0%
889 Assigned to Fund Purposes	3,020,717	5,127,084	3,037,475	(2,089,609)	-40.8%
TOTAL BEGINNING FUND BALANCE	\$ 16,760,303	\$ 32,109,484	\$ 17,638,160	\$ (14,471,324)	-45.1%
ENDING FUND BALANCE					
835 Restricted for Arbitrage Rebate	\$ 500,000	\$ 500,000	\$ 350,000	\$ (150,000)	-30.0%
861 Restricted from Bond Proceeds	17,509,237	250,000	500,000	250,000	100.0%
862 Restricted from Levy Proceeds	66,122	500,000	500,000	-	-
863 Restricted from State Proceeds	6,670,434	-	-	-	-
866 Restricted from Impact Fees	269,142	100,000	100,000	-	-
889 Assigned to Fund Purposes	2,968,351	50,000	30,000	(20,000)	-40.0%
TOTAL ENDING FUND BALANCE	\$ 27,983,286	\$ 1,400,000	\$ 1,480,000	\$ 80,000	5.7%

# Debt Service Fund

## Summary of Debt Service Fund Budget

Description	2009-10 Actual	2010-11 Budget	2011-12 Budget	2010-11 To 2011-12 Change	
				Amount	%
<b>REVENUES</b>					
1100 Local Property Taxes	\$ 10,326,833	\$ 10,399,401	\$ 10,465,044	\$ 65,643	0.6%
1300 Sale of Tax Title Property	98	-	-	-	-
1500 Timber Excise Tax	4,991	3,909	4,934	1,025	26.2%
2300 Investment Earnings	77,460	75,000	30,000	(45,000)	-60.0%
3600 State Forests	19,443	1,500	1,500	-	-
5600 Qualified Bond Interest Credit	-	420,442	403,575	(16,867)	-4.0%
<b>TOTAL REVENUES</b>	<b>\$ 10,428,825</b>	<b>\$ 10,900,252</b>	<b>\$ 10,905,053</b>	<b>\$ 4,801</b>	<b>0.0%</b>
<b>EXPENDITURES</b>					
Bond Principal Payments	\$ 6,040,000	\$ 7,255,000	\$ 6,315,000	\$ (940,000)	-13.0%
Interest on Bonds	4,412,809	4,575,373	4,289,613	(285,760)	-6.2%
Bond Transfer Fees	3,349	750,000	750,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,456,158</b>	<b>\$ 12,580,373</b>	<b>\$ 11,354,613</b>	<b>\$ (1,225,760)</b>	<b>-9.7%</b>
<b>OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (27,333)</b>	<b>\$ (1,680,121)</b>	<b>\$ (449,560)</b>	<b>\$ 1,230,561</b>	<b>-73.2%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 6,070,356</b>	<b>\$ 6,121,721</b>	<b>\$ 6,322,504</b>	<b>\$ 200,783</b>	<b>3.3%</b>
<b>ENDING FUND FUND BALANCE</b>	<b>\$ 6,043,023</b>	<b>\$ 4,441,600</b>	<b>\$ 5,872,944</b>	<b>\$ 1,431,344</b>	<b>32.2%</b>

## Debt Service Fund

### Detail of Outstanding Bonds For Budget Year 2011-12

Date of Issue	Amount of Original Issue	Estimated Amount Outstanding September 1, 2011	2011-12 Principal Payments	Estimated Amount Outstanding August 31, 2012
1-Feb-99	\$ 39,370,000	\$ 12,275,000	\$ 3,935,000	\$ 8,340,000
10-Nov-05	24,435,000	20,860,000	1,580,000	19,280,000
15-Aug-06	33,000,000	30,780,000	-	30,780,000
22-Dec-08	10,000,000	9,000,000	-	9,000,000
12-Feb-09	10,000,000	10,000,000	-	10,000,000
27-May-10	14,000,000	12,000,000	800,000	11,200,000
<b>TOTAL VOTED BONDS</b>	<b>\$ 130,805,000</b>	<b>\$ 94,915,000</b>	<b>\$ 6,315,000</b>	<b>\$ 88,600,000</b>

# Associated Student Body Fund

## Summary of Associated Student Body Fund Budget

Description		2009-10		2010-11		2011-12		2010-11 To		
		Actual		Budget		Budget		2011-12 Change		
								Amount	%	
REVENUES										
1000	General Student Body	\$	410,083	\$	439,700	\$	396,992	\$	(42,708)	-9.7%
2000	Athletics		281,365		217,200		220,000		2,800	1.3%
3000	Classes		37,908		56,000		60,140		4,140	7.4%
4000	Clubs		698,675		1,019,268		1,017,920		(1,348)	-0.1%
6000	Private Moneys		29,215		55,850		50,000		(5,850)	-10.5%
TOTAL REVENUES		\$	1,457,246	\$	1,788,018	\$	1,745,052	\$	(42,966)	-2.4%
EXPENDITURES										
1000	General Student Body	\$	356,491	\$	447,500	\$	406,265	\$	(41,235)	-9.2%
2000	Athletics		356,187		300,025		302,625		2,600	0.9%
3000	Classes		32,711		55,450		56,340		890	1.6%
4000	Clubs		729,525		977,815		953,653		(24,162)	-2.5%
6000	Private Moneys		30,547		56,900		50,600		(6,300)	-11.1%
TOTAL EXPENDITURES		\$	1,505,461	\$	1,837,690		\$1,769,483	\$	(68,207)	-3.7%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		\$	(48,215)	\$	(49,672)		(\$24,431)	\$	25,241	-50.8%
BEGINNING FUND BALANCE		\$	605,947	\$	560,794		\$495,107	\$	(65,687)	-11.7%
ENDING FUND BALANCE		\$	557,732	\$	511,122		\$ 470,676	\$	(40,446)	-7.9%

# Transportation Vehicle Fund

## Summary of Transportation Vehicle Fund Budget

Description	2009-10 Actual	2010-11 Budget	2011-12 Budget	2010-11 To 2011-12 Change	
				Amount	%
<b>REVENUES</b>					
2300 Investment Earnings	\$ 4,391	\$ 1,200	\$ <b>1,200</b>	\$ -	-
4499 Transportation Reimb - Depreciation	413,278	271,423	<b>366,300</b>	94,877	35.0%
9300 Sale of Equipment	2,220	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 419,889</b>	<b>\$ 272,623</b>	<b>\$ 367,500</b>	<b>\$ 94,877</b>	<b>34.8%</b>
<b>EXPENDITURES</b>					
Act 57 Cash Purchases/Rebuilding of Transportation Equipment	339,817	403,808	<b>400,000</b>	(3,808)	-0.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 339,817</b>	<b>\$ 403,808</b>	<b>\$ 400,000</b>	<b>\$ (3,808)</b>	<b>-0.9%</b>
OPERATING TRANSFERS OUT	-	-	-	-	-
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 80,072</b>	<b>\$ (131,185)</b>	<b>\$ (32,500)</b>	<b>\$ 98,685</b>	<b>-75.2%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 51,992</b>	<b>\$ 131,685</b>	<b>\$ 33,000</b>	<b>\$ (98,685)</b>	<b>-74.9%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 132,064</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>-</b>